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**OFFICER**  
**CORRESPONDENCE COURSE**  
**FINANCIAL MANAGEMENT**  
**IN THE NAVY**



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# FINANCIAL MANAGEMENT IN THE NAVY

NAVEDTRA 10732-E

This course was prepared by the Naval Education and Training Program Development Center, Pensacola, Florida, for the Chief of Naval Education and Training

Administered by the Naval Education and Training Program Development Center, Pensacola, Florida

Naval officers are frequently entrusted with the responsibility of expending public funds. They must be cognizant of major legislation and regulations governing performance of the financial management function. This course is designed to assist you in carrying out your responsibilities for financial management.

## COMPREHENSIVE COURSE OBJECTIVE

As you complete this course you will acquire background information which, when combined with practical experience, will enable you to perform satisfactorily financial management responsibilities. Specifically you will:

- a. Demonstrate knowledge of effective financial management in the Government as a whole and the Navy in particular. This knowledge will include an awareness of the operation of agencies whose decisions affect Navy financial management, and the effects of Title IV of the National Security Act (with amendments).
- b. Indicate knowledge of the organization of the Department of the Navy, particularly in regard to the Comptroller's functions and responsibilities, in order to orient yourself rapidly to financial management responsibilities in a variety of billets.
- c. Determine the place of programming in the management cycle, the objectives of programming, the interaction of the Navy system with the DOD Programming System; indicate a familiarity with the terms and documents basic to the planning/programming processes and the flow of program information and its use in the decision-making process.
- d. Recognize the major steps in the budget formulation cycle, beginning with presidential guidance and ending with the budget being enacted into law; demonstrate a knowledge of the budget formulation process and the internal/external influences on the approved Navy program.
- e. Demonstrate a knowledge of budget formulation at headquarters and activity levels and the formulation responsibilities of command

program management and financial specialists at the two levels; demonstrate a knowledge of the purposes and responsibilities for Navy Industrial Fund budgets.

f. Demonstrate a knowledge of how to effectively accomplish authorized programs within established limitations.

g. Demonstrate a knowledge of the financing of defense contract work.

h. Recognize the purpose, the basic principles, the governing legislation, and the levels of responsibility of the Navy accounting function.

i. Recognize the integration of procedures at the activity/operating forces level with the headquarters level; the need for compliance with the same laws and regulations regarding stewardship of public funds; and the need for meeting the requirements of local and higher levels of management.

j. Demonstrate a knowledge of the audit function, its purpose, legislation/documents, objectives, areas of responsibility, internal/external relationships and information flow sufficient to orient yourself quickly to the requirements of financial management billets.

## HOW TO COMPLETE THIS COURSE SUCCESSFULLY

This course is based on the textbook, Financial Management in the Navy, NAVEDTRA 10792-E. This textbook was designed as a training publication, not as an operational or doctrinal manual. Regulations, orders, and directives referred to or included therein are for information only.

Because the Navy is not a static organization but changes to meet the needs of the times, parts of the text may be operationally obsolete. Although this does not affect the overall training value of the course, students are cautioned that the textbook reflects the subject only as of the date of writing. Current official documents should be consulted for more recent information when needed, especially regarding forms.

Your officer correspondence course consists of this assignment booklet, the answer sheets, and the textbook.

If an errata sheet comes with the course, make all indicated changes and corrections. Do not make any other changes in the textbook or assignment booklet.

This course is divided into eleven assignments, each covering specified readings in the textbook. Items are of the objective type; they should be answered on the basis of the assigned readings in the text, regardless of your personal opinion or experience.

The pages of the textbook that you should study are shown at the beginning of each assignment. Study the textbook assignment, paying particular attention to tables and illustrations, before trying to answer the questions. Also read the learning objectives that precede the sets of questions. These objectives tell you what you should be able to do after studying the textbook assignment and answering the questions. A GLOSSARY of financial management terms and a GLOSSARY of abbreviations and acronyms are provided in the appendices.

After you have looked up unfamiliar terms and studied the material for an assignment, you should be ready to answer the questions in the assignment. Read each question carefully, read all the choices given, and select the BEST ANSWER for each question, consulting your textbook when necessary. Be sure to select the BEST ANSWER from the subject matter in the textbook. You may discuss difficult points in the course with others. However, the answer you select must be your own. Use only the perforated answer sheet designated for the assignment. Follow the marking directions given on the answer sheet itself and elsewhere in this course.

#### ● BLACK DOT INFORMATION

A black dot (●) is used throughout the course to identify supplemental information or instructions for answering certain questions. You should read these black dot entries carefully for they will assist you in answering the questions and/or understanding the textual material.

#### ADMINISTRATION OF THIS COURSE

It is recommended that the assignments be completed as quickly as possible to derive maximum benefit from the course. The student MUST complete at least one assignment per month to meet the requirements established by the Chief of Naval Education and Training.

After finishing an assignment, go on to the next. Retain each completed answer sheet until you have finished all of the assignments in a

creditable unit. The creditable units in this course are:

- Unit 1 - Assignments 1 through 6
- Unit 2 - Assignments 7 through 11

Upon completion of a creditable unit, mail the answer sheets for the unit to the Naval Education and Training Program Development Center, using the envelopes provided with the course, where your scores will be computed and recorded. Make sure that all blanks at the top of each answer sheet are filled in. Unless you furnish all of the information required it may be impossible to give you credit for your work since the answer sheets may become separated. You may wish to record your answers on these assignments in the assignment booklet. Remember that unnecessary delay in completing the course may, if you are an inactive reservist, prevent you from earning enough retirement credits to complete a qualifying anniversary year.

The passing grade for this course (or for each creditable unit) is 3.4. This means that the average of all assignments in each creditable unit must be at least 3.4.

The Naval Education and Training Program Development Center will issue a letter of satisfactory completion to certify successful completion of the course (or a creditable unit of the course). To ensure proper mailing of the course completion letter, you should complete the Course Completion form in the back of this booklet and attach it to your answer sheets when you submit them.

Active and inactive duty Naval Reserve officers should anticipate delay in delivery of certifications of course completion or of unit completion (the last assignment of the unit) as these certifications must be forwarded via Naval Reserve Personnel Center for recording and endorsement.

#### PERSONAL PRONOUNS AND ADJECTIVES USED

The personal pronouns "he" and "him" and the personal adjective "his" normally are used in this publication to describe the duties or responsibilities of individuals or positions (e.g., the comptroller, the commanding officer). The use of such pronouns and adjectives precludes the need for repeating the position title in the second and subsequent references, thereby making the text and assignment booklet easier to read. However, since the duties and responsibilities described may, at times, be performed by or assigned to female personnel, the pronouns "he" and "him" and the adjective "his" should be interpreted to mean "he or she," "him or her," and "his or her" respectively.



## COURSE MATERIALS

You may KEEP the textbook and this assignment booklet after you complete the course. Return them only if you disenroll or otherwise fail to complete the course. Directions for returning course materials are given on the book-return form in the back of this booklet.

## NAVAL RESERVE RETIREMENT CREDIT

This course is evaluated at 20 Naval Reserve retirement points which will be credited upon satisfactory completion of each unit as shown below.

- Unit 1 - 12 points; Assignments 1 thru 6
- Unit 2 - 8 points; Assignments 7 thru 11

These points are creditable to personnel eligible to receive them under current directives governing the retirement of Naval Reserve personnel.

THIS COURSE IS ADMINISTERED SOLELY BY THE CENTER. ALL ENROLLEES, ACTIVE AND INACTIVE, ARE TO RETURN COMPLETED ANSWER SHEETS TO THE CENTER FOR GRADING AND RECORDING OF ASSIGNMENT SCORES.

While working on a correspondence course, a student may refer freely to open-book texts and references. A student may seek advice and instruction from others on problems arising in the course, but the solutions submitted must be the result of the student's own work and decisions. The student is prohibited from referring to or copying the solutions of others, or giving completed solutions to anyone else taking the same course. Noncompliance can result in suspension from the course by the administering activity and disciplinary action by the Chief of Naval Personnel.

Naval courses may include a variety of questions -- multiple-choice, true-false, matching, etc. The questions are not grouped by type; regardless of type, they are presented in the same general sequence as the textbook material upon which they are based. This presentation is designed to preserve continuity of thought, permitting step-by-step development of ideas. Some courses use many types of questions, others only a few. The student can readily identify the type of each question (and the action required) through inspection of the samples given below.

### MULTIPLE-CHOICE QUESTIONS

Each question contains several alternatives, one of which provides the best answer to the question. Select the best alternative, and blacken the appropriate box on the answer sheet.

#### SAMPLE

- s-1. The first person to be appointed Secretary of Defense under the National Security Act of 1947 was
1. George Marshall
  2. James Forrestal
  3. Chester Nimitz
  4. William Halsey

Indicate in this way on the answer sheet:

	1	2	3	4	
	T	F			
s-1	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	---

### TRUE-FALSE QUESTIONS

Mark each statement true or false as indicated below. If any part of the statement is false the statement is to be considered false. Make the decision, and blacken the appropriate box on the answer sheet.

#### SAMPLE

- s-2. Any naval officer is authorized to correspond officially with any systems command of the Department of the Navy without his commanding officer's endorsement.

Indicate in this way on the answer sheet:

	1	2	3	4	
	T	F			
s-2	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	---

### MATCHING QUESTIONS

Each set of questions consists of two columns, each listing words, phrases or sentences. The task is to select the item in column B which is the best match for the item in column A that is being considered. Items in column B may be used once, more than once, or not at all. Specific instructions are given with each set of questions. Select the numbers identifying the answers and blacken the appropriate boxes on the answer sheet.

#### SAMPLE

In questions s-3 through s-6, match the name of the shipboard officer in column A by selecting from column B the name of the department in which the officer functions.

A

B

Indicate in this way on the answer sheet:

- |                               |                           |
|-------------------------------|---------------------------|
| s-3. Damage Control Assistant | 1. Operations Department  |
| s-4. CIC Officer              | 2. Engineering Department |
| s-5. Disbursing Officer       | 3. Supply Department      |
| s-6. Communications Officer   |                           |

	1	2	3	4	
	T	F			
s-3	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	---
s-4	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	---
s-5	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	---
s-6	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	---

# Assignment 1

Introduction; Organization for Financial Management: Comptrollership; Abbreviations and Acronyms; Financial Management Terms

Textbook Assignment: Chapters 1 and 2; Appendices A and B

In this course you will demonstrate that learning has taken place by correctly answering training items. The mere physical act of indicating a choice on an answer sheet is not in itself important; it is the mental achievement, in whatever form it may take, prior to the physical act that is important and toward which course learning objectives are directed. The selection of the correct choice for a course training item indicates that you have fulfilled, at least in part, the stated objective(s).

The accomplishment of certain objectives, for example, a physical act such as drafting a memo, cannot readily be determined by means of objective-type course items; however, you can demonstrate by means of answers to training items that you have acquired the requisite knowledge to perform the physical act. The accomplishment of certain other learning objectives, for example, the mental acts of comparing, recognizing, evaluating, choosing, selecting, etc., may be readily demonstrated in a course by indicating the correct answers to training items.

The comprehensive objective for this course has already been given. It states the purpose of the course in terms of what you will be able to do as you complete the course.

The detailed objectives in each assignment state what you should accomplish as you progress through the course. They may appear singly or in clusters of closely related objectives, as appropriate; they are followed by items which will enable you to indicate your accomplishment.

All objectives in this course are learning objectives and items are teaching items. They point out important things, they assist in learning, and they should enable you to do a better job for the Navy.

This self-study course is only one part of the total Navy training program; by its very nature it can take you only part of the way to a training goal. Practical experience, schools, selected reading, and the desire to accomplish are also necessary to round out a fully meaningful training program.

Learning Objective: Specify major Navy organizational components and officials involved in financial management and their relationships to each other.

- 1-1. The Chief of Naval Operations (CNO) has both consumer and producer responsibilities for the Navy.

1. True
2. False

- 1-2. Support functions for the fleet are under the command of whom?

1. Assistant Secretary of the Navy (Manpower, Reserve Affairs, and Logistics)
2. Chief of Naval Operations
3. Comptroller of the Navy
4. Chief of Naval Material

- 1-3. The mission of the CNO Fiscal Management Division (OP-92) includes which of the following tasks?

1. Coordinating staff services in the Financial Management/Comptrollership area
2. Assuring effective management control of funds assigned to CNO
3. Assuring effective management control of resources assigned to CNO
4. All of the above

- 1-4. Who is the sponsor of the O&MN and OPN appropriations?

1. CNO
2. DCNO (Logistics)
3. Chief of Naval Material
4. Comptroller of the Navy

- 1-5. Which of the following commands is NOT a component of the Naval Material Command?
1. Naval Supply Systems Command
  2. Naval Air Systems Command
  3. Naval Sea Systems Command
  4. Naval Communications Command
- 1-6. CNM-designated project managers report directly to the Chief of Naval Material and have full responsibility for their assigned projects.
1. True
  2. False
- 1-7. The Chief of Naval Operations is the only Navy officer who has both command and support responsibilities for assigned functions.
1. True
  2. False
- 1-8. The various systems commands are ultimately responsible to the Chief of Naval Operations via the
1. Chief of Naval Personnel
  2. Director of Naval Research
  3. Chief of Naval Material
  4. Deputy Comptroller
- 1-9. The Comptroller of the Navy (NAVCOMPT) also serves as the
1. Assistant Secretary of the Navy (Financial Management)
  2. Deputy Under Secretary of the Navy
  3. Under Secretary of the Navy
  4. Special Assistant to the Secretary of the Navy
- 1-10. The responsibilities of the Comptroller of the Navy include which of the following duties?
1. Liaison with the Assistant Secretary of Defense (Comptroller) and the General Accounting Office
  2. Supervision of the Office of Management Information
  3. Administration of automated data systems
  4. All of the above
- 1-11. The duties of the Deputy Comptroller include which of the following tasks?
1. Advising CNO in financial matters
  2. Commanding the Office of the Comptroller
  3. Advising the Commandant of the Marine Corps on budgetary matters
  4. All of the above

- 1-12. The Assistant Secretary of the Navy for Financial Management is also designated as which, if any, of the following?
1. Senior Automatic Data Processing (ADP) Policy Official
  2. Director, DON-ADP Management
  3. Director of Information Systems Division
  4. None of the above

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Learning Objective: Recognize Navy Comptroller organizations as a staff service to management.

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- 1-13. The concept of comptrollership encompasses the aspects of management that pertain to an organization's reports and records of financial matters, financial status in relation to its budget, and financial status in relation to its mission or goals.
1. True
  2. False
- 1-14. Which of the following statements best defines the comptroller/command relationship?
1. The comptroller makes action decisions only in the financial management area
  2. The comptroller is responsible for advising command and making recommendations, but makes no action decisions that are the responsibility of command
  3. The comptroller may make action decisions when the commander assigns this responsibility
  4. Although comptrollership is a part of the management function, a comptroller must never take action in the financial area, unless so ordered by the commanding officer

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Learning Objective: Specify the missions, functions, and relationships with other Government agencies of the Comptroller of the Navy; recognize commonly used terms, abbreviations, and acronyms.

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- 1-15. Subject to the authority of the Secretary of the Navy, financial assistance to defense contractors is provided by the Office of the Comptroller of the Navy.
1. True
  2. False

- 1-16. Instructions issued by the Comptroller of the Navy in executing the duties assigned by law or other directive from higher authority have the force and effect of instructions issued by the Secretary of the Navy.
1. True
  2. False
- 1-17. The authority exercised by the Comptroller of the Navy over funds covers appropriated funds only.
1. True
  2. False
- 1-18. The functions which are centralized in the Office of the Comptroller of the Navy include which of the following?
1. Responsibility for formulating detailed budget estimates
  2. Maintaining detailed accounting ledgers
  3. Overall authority and responsibility for financial management in the Navy
  4. All of the above
- 1-19. In the area of technical direction over specified decentralized fiscal operations, the responsibilities of the Comptroller of the Navy include prescribing financial policies and procedures.
1. True
  2. False
- 1-20. The Comptroller of the Navy contributes to the effective management of Navy programs by providing the Secretary of the Navy with an integrated staff service in the area of financial management and by giving technical direction to financial matters throughout the Department of the Navy.
1. True
  2. False
- 1-21. NAVCOMPT's integrated financial system not only contributes to good management of Navy programs but also provides for which of the following?
1. Meeting congressional legislative requirements
  2. Collecting statistical data needed and conducting audits
  3. Formulating, reviewing, and executing the budget
  4. All of the above
- 1-22. In the area of budgeting, the Comptroller of the Navy performs certain specified functions which include which of the following?
1. Preparing Navy Program Objectives Memorandum (POM)
  2. Prescribing Navywide budget policies and procedures
  3. Sending out teams of financial management experts who prepare budgets supporting approved programs for all the bureaus, systems commands, and offices
  4. Preparing budget estimates and submitting apportionment requests to SECDEF and OMB
- 1-23. Apportioned funds are allocated to naval systems commands, bureaus, and offices by whom?
1. Office of Management and Budget
  2. Comptroller of the Navy
  3. Secretary of Defense
  4. Comptroller General
- 1-24. The purposes of the various accounting procedures prescribed by the Comptroller are to provide which of the following?
1. Timely and accurate financial information necessary for management purposes
  2. Necessary data to be used in budget preparation, execution, and evaluation
  3. Both 1 and 2 above
- 1-25. In keeping top management informed of the current and projected status of the Navy Economic Analysis Program, the Comptroller of the Navy is performing the function of
1. accounting
  2. budgeting
  3. cost review and analysis
  4. progress reporting and statistical analysis
- 1-26. In the area of Progress and Statistical Reporting, the Comptroller's duties include which of the following?
1. Establishing policies and developing systems to be followed in making these reports
  2. Clearing statistical information for release outside the Navy
  3. Coordinating statistical reporting when more than one component of the Navy Department is involved
  4. All of the above

- 1-27. What kind of financial assistance does the Comptroller provide to defense contractors?
1. Arbitrating their differences with labor unions
  2. Coordinating administration of progress payments
  3. Providing them with procedures for determining time, costs, and profits
  4. Establishing their production schedules
- 1-28. The Comptroller has established standard functional patterns for the financial management organization on local levels in order to provide integrated staff service to each command.
1. True
  2. False
- 1-29. What requirements must a field activity meet in order to use accounting records or reports to supplement those prescribed by NAVCOMPT?
1. Improvement of NAVCOMPT procedures
  2. Replacement of NAVCOMPT procedures
  3. Local needs
  4. Increased efficiency
- 1-30. NAVCOMPT has contact with the Congress primarily to justify the Navy's budget requests.
1. True
  2. False
- 1-31. Which of the following function(s) is/are performed by OMB?
1. Issuing instructions on the proper way to submit requests
  2. Reviewing and holding hearings on Navy budget estimates
  3. Recommending the final amounts to be incorporated in the President's budget
  4. All of the above
- 1-32. Standards for statistical reporting on an interagency and Government-industry basis are established by the
1. Office of Management and Budget
  2. Assistant Secretary of the Navy (Financial Management)
  3. Assistant Secretary of Defense (Comptroller)
  4. Office of the Navy Comptroller
- 1-33. The Navy accounting system is based on regulations and directives issued by what Government agency?
1. Office of Management and Budget
  2. General Accounting Office
  3. Defense Supply Agency
  4. Department of the Treasury
- 1-34. The auditing procedures within the Navy are developed to meet the requirements of which of the following offices or agencies?
1. Office of Management and Budget
  2. Department of the Treasury
  3. General Accounting Office
  4. All of the above
- Throughout this course you will encounter numerous abbreviations and acronyms as well as terms that have specialized meanings when used in a financial management context. Therefore you should become familiar with Appendices A and B and refer to them when necessary throughout this course.
- To answer questions 1-35 through 1-41, refer to Appendices A and B of the text.
- 1-35. The transfer of funds between programs of an appropriation is called which of the following?
1. A requirement
  2. Reprogramming
  3. A resource category
  4. Sunk costs
- 1-36. What does the acronym DNFYP represent?
1. Department of the Navy Program Information Center
  2. Five Year Defense Program
  3. Department of the Navy Five Year Program
  4. Department of the Navy Fiscal Year Plan
- To answer questions 1-37 through 1-40, select from column B the abbreviation or acronym that represents the term listed in column A.
- | A. <u>Terms</u>                               | B. <u>Abbreviations and Acronyms</u> |
|---|--------------------------------------|
| 1-37. Annual Real Growth                      | 1. OPNAV                             |
| 1-38. Amended Program Decision Memoranda      | 2. ARG                               |
| 1-39. Operating Targets                       | 3. OPTAR                             |
| 1-40. Office of the Chief of Naval Operations | 4. APDM                              |
- 1-41. The abbreviation DCP represents which of the following terms?
1. Defense Council Plan
  2. Development Concept Paper
  3. Decision Coordinating Paper
  4. Either 2 or 3 above, depending upon the context in which used

- 1-42. Instructions for procedures and reporting to be used for such things as appropriations, deposit accounts, and similar matters are issued to NAVCOMPT by the
1. Department of the Treasury
  2. General Accounting Office
  3. Office of Management and Budget
  4. Secretary of the Navy
- 1-43. After requests for the establishment of banking facilities at naval activities are forwarded through command channels to the Comptroller of the Navy for recommendation, the requests are submitted for approval to the
1. Office of Management and Budget
  2. Congress
  3. Department of the Treasury
  4. General Accounting Office
- 1-44. Overall policies, pricing assumptions, and guidelines that govern the preparation of a Navy budget are promulgated by whom?
1. Secretary of Defense
  2. Secretary of the Navy
  3. Assistant Secretary of Defense (Comptroller)
  4. Comptroller of the Navy
- 1-45. Requests for the apportionment of funds are submitted by the Comptroller of the Navy to the
1. Office of Management and Budget
  2. Office of the Secretary of Defense
  3. Department of the Treasury
  4. General Accounting Office
- 1-46. The Assistant Secretary of Defense (Comptroller) has overall responsibility for the development and implementation of Resource Management Systems throughout the Department of Defense.
1. True
  2. False

To answer questions 1-47 through 1-50, select from column B the Government agency with which the Navy Comptroller transacts the business in

- | <u>A. Navy Business</u>  | <u>B. Agencies</u>  |
|--|---|
| 1-47. Consulting about guaranteed loans for working capital financing of defense contracts | 1. Office of Personnel Management<br>2. General Services Administration |
| 1-48. Accounting for retirement funds for Navy civilian employees                          | 3. Federal Reserve Board  |
| 1-49. Making payments in foreign countries for goods received by the Navy                  | 4. Department of State  |
| 1-50. Requisitioning common usage items  |   |

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Learning Objective: Determine the interaction of headquarters and activity level comptroller organizations and command functions and relationships in Navy financial management.

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- 1-51. The comptrollership concept increased the emphasis on the constructive aspects of the reporting, analyzing, and interpreting functions.
1. True
  2. False
- 1-52. Effective comptrollership relieves commanding officers of much of the burden of
1. formulating policies
  2. directing programs
  3. making decisions
  4. analyzing facts
- 1-53. Which of the following kinds of naval activities would benefit most from a formal comptroller organization?
1. An ordnance plant
  2. A naval net depot
  3. A district records management center
  4. A branch oceanographic office

- 1-54. The organizational details of a comptroller's office at an individual activity should be planned to achieve which of the following results?
1. The office should be as complete as possible
  2. The office should provide for an integration of functions
  3. The office should provide a complete financial service for the commander
  4. All of the above
- 1-55. The performance of comptrollership functions is required for only those naval activities sufficiently large or complex to warrant the establishment of comptroller billets.
1. True
  2. False
- 1-56. The basic responsibility of the comptroller or other cognizant official in a local financial management system is to recognize and provide for all the factual data needed by the commanding officer for sound and effective management of operations.
1. True
  2. False
- 1-57. The responsibilities of the comptroller on the local financial management level include which of the following?
1. Providing technical guidance in financial management in the local organization
  2. Reviewing local program performance against the financial plan
  3. Formulating, reviewing, and executing the local budget
  4. All of the above
- 1-58. In performing their financial management functions, field activity comptrollers receive direct assistance from the Comptroller of the Navy through which, if any, of the following means?
1. Formulated budgets
  2. Navy Comptroller Manual
  3. General Accounting Office
  4. None of the above
- 1-59. An activity comptroller is responsible to the commander on whose staff he serves in much the same manner as the Comptroller of the Navy operates in a staff capacity and is responsible to the Secretary of the Navy.
1. True
  2. False
- 1-60. If a comptroller's services are to have impact on the organization served, they must be implemented by command authority.
1. True
  2. False
- 1-61. The usefulness of a comptroller to an activity depends largely upon the comptroller's ability to work successfully with which of the following?
1. Office of the Comptroller of the Navy
  2. Office of Management and Budget
  3. Other comptrollers on the same level
  4. Operating departments
- 1-62. The comptroller at a field activity should ensure that personnel of operating departments are tactfully informed that the comptroller's authority extends to enforcing any recommendations made, once they have been approved by the commanding officer.
1. True
  2. False
- 1-63. In making a recommendation concerning an operating department, the comptroller of a field activity should ordinarily discuss the matter using which of the following methods?
1. Discuss it with the department head after presenting it to the commanding officer
  2. Discuss it with the commanding officer who will then inform the department head concerned
  3. Discuss it with the department head before presenting it to the commanding officer
  4. Discuss it with the commanding officer and department head together
- 
- Learning Objective: Recognize the need for good working relationships and how the comptroller can improve them and thus improve financial management.
- 
- 1-64. To increase the effectiveness of comptrollership functions, how should the comptroller operate?
1. Give attention to financial and accounting data only, leaving management problems to line officials
  2. Indicate different methods of reaching a goal, with supporting data to assist line management in reaching a decision
  3. Maintain exclusive jurisdiction in the area of financial management
  4. Use the budget as a vehicle for legalizing the expenditure of funds



- 1-65. Who are the financial managers of an organization?
1. The comptroller and the officer in command
  2. The comptroller's staff
  3. All key personnel of the organization
  4. The top line managers

- 1-66. A good comptroller can often improve the management at an activity by taking the initiative in furnishing helpful data and recommendations.
1. True
  2. False

- 1-67. When a comptroller notes an area of possible future trouble, the comptroller should call it to whose attention?
1. NAVCOMPT
  2. Commanding officer
  3. Cognizant line official
  4. All of the above

- 1-68. The Naval Material Command as originally established included the former Office of Naval Material and the four Material Bureaus (i.e., the Bureau of Ships, Bureau of Naval Weapons, Bureau of Supplies and Accounts, and Bureau of Yards and Docks).
1. True
  2. False

- 1-69. The Naval Material Command now consists of which of the following systems commands?
1. NAVSEA and NAVAIR
  2. NAVELEX
  3. NAVFAC and NAVSUP
  4. All of the above

● To answer questions 1-70 through 1-75, refer to Appendices A and B of the text.

To answer questions 1-70 through 1-73, select from column B the term that is best defined in column A.

A. Descriptions	B. Terms
1-70. Costs which cannot be allocated to a system as direct cost	1. Applied cost 2. Burden
1-71. Procurement costs plus development and military construction costs related to the acquisition of a system	3. Acquisition cost 4. Cost elements
1-72. Cost of resources consumed	
1-73. Segments of total cost that are given separate values in an analysis	
1-74. What are the costs incurred in the procurement and delivery of a usable end item of hardware/software to the Navy (excluding the costs of setting up the operating and support [maintenance] systems required) called?	1. Acquisition costs 2. Flyaway costs 3. Applied costs 4. Cost growth
1-75. What is the cost of an effort that normally occurs only one time during the production of a weapon system called?	1. Acquisition cost 2. Non-recurring cost 3. Life cycle cost 4. Procurement cost

## Assignment 2

Resource Management Systems; Planning and Programming; Program/Budget Review Calendar for Budget Year 1981

Textbook Assignment: Chapters 3 and 4 (pages 4-1 through 4-40), Appendices A, B, and C

Learning Objective: Recognize the objectives, foundations, and effects of resource management systems and the types of information provided.

- 2-1. Which of the following systems are included in RMS?
  1. Programming and budgeting systems
  2. Resource management systems for operating activities
  3. Systems for the management of inventory and the use of capital assets
  4. All of the above
- 2-2. The development of resource management systems was influenced by which of the following?
  1. Recommendations of the two Hoover Commissions which became amendments to the Budget and Accounting Procedures Act of 1950
  2. The concept of a performance type budget
  3. The development of programming systems to bridge the gap between planning and budgeting
  4. All of the above
- Questions 2-3 through 2-10 are to be judged True or False in regard to resource management systems and resource managers.
- 2-3. RMS are designed to improve the means by which managers obtain and control the resources they need to carry out a mission.
- 2-4. RMS are set up for the use of managers at all levels within DOD.
- 2-5. The primary function of RMS is collecting and processing information of a quantitative nature for the use of management.
- 2-6. A resource manager must be a civilian.
- 2-7. A military commander is responsible for the management of his command.
- 2-8. RMS provide a means of checking compliance with congressional directives and requirements.
- 2-9. Monetary data is the only kind of data relevant to RMS.
- 2-10. RMS are intended to provide information used in formulating objectives and plans.
- 2-11. The adoption of the resource management systems is an attempt to accomplish which of the following?
  1. Supply a common frame of reference for the budget and the programs
  2. Furnish command with control of the resources needed for the mission assigned
  3. Increase the availability of data needed for cost effectiveness studies
  4. All of the above
- 2-12. The resource management systems are to be consistent with plans approved and stated in the Five Year Defense Program.
  1. True
  2. False
- 2-13. Which of the following statements about the responsibilities of the ASD (Comptroller) for the RMS in the military departments is NOT correct?
  1. The Secretary of Defense has delegated to the ASD (Comptroller) responsibility for the design and installation of resource management systems throughout DOD
  2. The ASD (Comptroller) reviews all proposed new systems and, if appropriate, approves them
  3. The ASD (Comptroller) takes the lead in developing all resource management systems
  4. The ASD (Comptroller) exercises responsibilities for DOD similar to those exercised by the Assistant Secretary of the Navy (Financial Management) for the Navy

To answer questions 2-14 through 2-18, select from column B the type of system to which the policy in column A applies.

A. Policies

B. Resource Management Systems

- 2-14. The system will be structured to minimize the changes required in contractors' accounting systems
- 2-15. The system will focus on actual performance as related to planned performance
- 2-16. The system will be capable of summary aggregations for each management level
- 2-17. The system will provide for using working capital to hold resources in suspense between their acquisition and consumption
- 2-18. The system will focus on output and resources used

- 1. For operating activities
- 2. For inventory management
- 3. For management of capital acquisitions

- 2-19. Information from Department of Defense RMS may be released to other Government agencies only if the data is in the form used for military purposes.

- 1. True
- 2. False

Learning Objective: Specify the objectives of Project PRIME, its effects, and how it facilitated better management of resources by the local manager.

- 2-20. All of the following statements of policy for resource management systems are true EXCEPT which one?

- 1. Systems will be designed to assure compliance with directions from Congress or the Executive Branch of the Government
- 2. Standard terms and data elements will be used in each system insofar as possible
- 3. Data should meet not only present needs but also all possible future needs
- 4. As a general rule, data at each level will be data summarized from lower levels of management

- 2-23. The Priority Management Effort (PRIME) can be identified as the portion of RMS that was concerned with the Navy's
  - 1. procurement and construction activities
  - 2. research and development effort
  - 3. investment resources
  - 4. operating activities

- 2-24. It was a policy of PRIME to use an integrated structure in programming, budgeting, and management accounting systems.
  - 1. True
  - 2. False

- 2-21. Programming in DOD is the process of developing long-range and mid-range goals based on technological and intelligence forecasts.
  - 1. True
  - 2. False

- 2-25. PRIME aimed to increase good management of resources by giving operating managers at all levels which of the following benefits?
  - 1. A meaningful way of reporting progress toward their goals
  - 2. More discretion in their use of the total resources assigned to them
  - 3. Greater motivation for good management
  - 4. All of the above

- 2-22. Budgeting is carried out on a one-year projection basis while programming estimates resource requirements for programs for how many years?
  - 1. 5
  - 2. 2
  - 3. 3
  - 4. 7

- 2-26. Accounting methods developed for Project PRIME are used for operating budgets of all DOD activities EXCEPT those located in
1. shipyards
  2. the continental United States
  3. combat zones
  4. foreign areas
- 2-27. From which, if any, of the following appropriations are current expense items funded?
1. Annual
  2. Supplemental
  3. Multi-year
  4. None of the above
- 2-28. An activity is charged for its consumable resources at the time of
1. purchase
  2. payment
  3. billing
  4. consumption
- 2-29. What type of capital fund is used to hold costs of operating resources in suspense between the time of purchase and the time of issue?
1. Reserve
  2. Working
  3. Inventory
  4. Continuous
- 2-30. As a result of Project PRIME, directly accountable costs are now separated from allocated costs.
1. True
  2. False
- 2-31. Operating costs are accumulated by "Activity Group/Subactivity Group Code," "elements of expense," and "functional categories" and are linked to the major programs of the Five Year Defense Program (FYDP) due to Project PRIME.
1. True
  2. False
- 2-32. Which of the following was NOT a benefit that resulted from Project PRIME?
1. Greater ease in estimating budget requests
  2. Better justification of budget requirements
  3. More flexibility for local managers in determining use of resources
  4. Greater emphasis on individual items of expense
- 2-33. SAIMS is a generic title covering a collection of separate financial reporting systems for the acquisition, use, and disposition of capital assets.
1. True
  2. False
- 2-34. Among other aims, SAIMS is designed to achieve which of the following?
1. Standardize the data used by all levels of management
  2. Ensure credible and timely data related to the acquisition of costly weapons/support systems
  3. Standardize DOD demands on contractors and in-house facilities
  4. Both 2 and 3 above
- 2-35. The Cost Information Reports (CIR) subsystem of SAIMS is useful to the Navy in carrying out its estimating, programming, budgeting, and procurement responsibilities.
1. True
  2. False
- 2-36. Data for CIR is collected according to a Secretary of Defense approved
1. Economic Information System
  2. Contract Funds Status Report form
  3. Cost Data Plan
  4. Cost Analysis Structure
- 2-37. The Performance Measurement subsystem of SAIMS evaluates the performance of DOD contractors by use of a set of standards called the
1. Contract Funds Status Report
  2. Cost/Schedule Control Systems Criteria
  3. Economic Information System
  4. Cost Analysis System

To answer questions 2-38 through 2-40, select from column B the SAIMS subsystem that provides data for the use in column A/

- | A. Uses of Data  | B. Subsystems                    |
|--|----------------------------------|
| 2-38. For answering questions about the effects of DOD spending on the economy | 1. Cost Information Reports      |
| 2-39. To aid in forecasting contract fund requirements                         | 2. Cost Performance Report       |
| 2-40. To measure cost and schedule variances from the original budget          | 3. Economic Information System   |
|  | 4. Contract Funds Status Reports |

Learning Objective: Determine the principal components of SAIMS and its proposed benefits.

2-41. SAIMS, when fully operational, will benefit contractors by lessening the demands for duplicate data from them,

1. True
2. False

2-42. Executive responsibility for SAIMS within the Naval Material Command rests with the

1. Comptroller of the Navy
2. Comptroller of the Department of Defense
3. Deputy Chief of Naval Material (Procurement and Production)
4. Deputy Chief of Naval Operations (Procurement and Production)

● The rest of this assignment, questions 2-43 through 2-74, is based on chapter 4 and appendix C of the textbook. Because the subject matter is complex, it is suggested that the student briefly review the organization of the entire chapter, study the art included in the chapter, and read appendix C before proceeding with this assignment.

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Learning Objective: Recognize the need for a programming system to ensure effective program management.

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2-43. The Planning, Programming and Budgeting System (PPBS) provides an analytical approach to effective allocation of funds and other resources to accomplish national defense objectives.

1. True
2. False

2-44. Although in the past the individual services attempted to develop and use programming techniques, formal review at the Secretary of Defense level took place only in connection with the annual budget review.

1. True
2. False

2-45. In the past, program management within the Defense Department was exercised through which of the following?

1. Formal review
2. Financial management
3. Biannual budget analysis
4. An analysis and review board

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Learning Objective: Specify the basic objectives, concepts, structure, and requirements of the DOD Planning, Programming and Budgeting System (PPBS). (Continued in assignment 3.)

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2-46. The PPBS introduced the concept of programming as a bridge between military planning and budgeting.

1. True
2. False

2-47. The PPBS operates on a cycle of how many months?

1. 6
2. 12
3. 18
4. 24

2-48. The draft version of SECDEF's Consolidated Guidance covers which of the following time periods?

1. 18 months
2. 24 months
3. 3 years
4. 5 years

2-49. Which of the following documents forms the basis for developing the Navy POM?

1. Joint Strategic Planning Document (JSPD)
2. Final Consolidated Guidance
3. Joint Program Assessment Memorandum (JPAM)
4. Program Decision Memorandum

● The Joint Chiefs of Staff Joint Strategic Planning System plans and documents and the Navy and Marine Corps Planning System plans and documents cover various time frames as follows:

Short-range — the current fiscal year plus 2 years

Mid-range — 3 to 10 years in the future

Long-range — 11 to 29 years in the future

To answer questions 2-50 through 2-59, select the time frame from column B that applies to the planning document listed in column A.

- | <u>A. Documents</u>   | <u>B.. Time Periods</u>      |
|---|------------------------------|
| 2-50. JSPD  | 1. Short-range only          |
| 2-51. JSCP  | 2. Mid-range only            |
| 2-52. JPAM  | 3. Both short- and mid-range |
| 2-53. IPSP  | 4. Long-range                |
| 2-54. JLREID/JLRSS  |                              |
| 2-55. MLRP  |                              |
| 2-56. NCP   |                              |
| 2-57. NS&MP   |                              |
| 2-58. MMROP   |                              |
| 2-59. MCP   |                              |
| <hr/>   |                              |
| 2-60. The Joint Intelligence Estimate for Planning (JIEP) contains plans for how many years?  |                              |
| 1. 8  |                              |
| 2. 20   |                              |
| 3. 3  |                              |
| 4. 11   |                              |
| 2-61. The Joint Strategic Planning Document (JSPD) provides the advice of the Joint Chiefs of Staff to which of the following officials?  |                              |
| 1. SECDEF   |                              |
| 2. President  |                              |
| 3. Members of the National Security Council   |                              |
| 4. All of the above   |                              |
| 2-62. The Joint Strategic Capabilities Plan (JSCP) provides guidance to whom?   |                              |
| 1. Secretaries of the Army, Air Force, and Navy   |                              |
| 2. Commanders of Unified and Specified Commands   |                              |
| 3. Both 1 and 2 above   |                              |
| 2-63. Who issues the DNPPG?   |                              |
| 1. JCS  |                              |
| 2. CNO  |                              |
| 3. SECNAV   |                              |
| 4. SECDEF   |                              |
| 2-64. Who prepares and maintains the JIEP Supplement?   |                              |
| 1. JCS  |                              |
| 2. CIA  |                              |
| 3. DIA  |                              |
| 4. NSC  |                              |
| 2-65. Who prepares and maintains the Defense Intelligence Projection for Planning?  |                              |
| 1. JCS  |                              |
| 2. NSC  |                              |
| 3. CIA  |                              |
| 4. DIA  |                              |
| 2-66. What document is intended to replace the JLRSS and JLREID and is scheduled for publication every 4 years beginning with the 1980 document?  |                              |
| 1. JSPD   |                              |
| 2. JLRSA  |                              |
| 3. JSPDSA   |                              |
| 4. JPAM   |                              |
| 2-67. Which, if any, of the following Marine Corps planning documents addresses the transition between approved mid-range capabilities provided by advancing technology and future strategy considerations? |                              |
| 1. MMROP  |                              |
| 2. MCP  |                              |
| 3. MLRP   |                              |
| 4. None of the above  |                              |
| 2-68. What Marine Corps planning document parallels the Joint Strategic Planning Document (JSPD)?   |                              |
| 1. MCP  |                              |
| 2. MMROP  |                              |
| 3. MLRP   |                              |
| 2-69. The Navy Support and Mobilization Plan (NS&MP) gives approved force levels and support objectives for the next 5 years under peacetime, contingency, and general war conditions.                      |                              |
| 1. True   |                              |
| 2. False  |                              |
| 2-70. The CNO Policy and Planning Guidance (CPPG) serves which of the following purposes?   |                              |
| 1. Transmits and amplifies SECDEF's guidance  |                              |
| 2. Presents CNO's view of changes in the international scene  |                              |
| 3. Describes ways to meet SECDEF and SECNAV guidance  |                              |
| 4. All of the above   |                              |
| 2-71. Alternative ways of meeting CNO's objectives are presented in a CNO Program Analysis Memorandum (CPAM) for each major mission area.   |                              |
| 1. True   |                              |
| 2. False  |                              |

- 2-72. Most documents in the Navy, Marine Corps, and Joint Strategic Planning System perform functions in addition to and outside the formal PPBS.
1. True
  2. False

To answer questions 2-73 and 2-74, select from column B the Navy planning document described in column A.

<u>A. Descriptions</u>	<u>B. Documents</u>
2-73. Provides CNO guidance for the development of the Joint Program Assessment Memorandum	1. Navy Study Plan 2. Navy Capabilities Plan
2-74. Provides guidance for mobilizing, training, and equipping ready naval forces for prompt and sustained combat	3. Navy Support and Mobilization Plan 4. CNO Policy and Planning Guidance

# Assignment 3

Planning and Programming; Program/Budget Review Calendar for Budget Year 1981 (continued)

Textbook Assignment: Chapter 4; Appendices A, B, and C

Learning Objective: (Continued from Assignment 2.) Specify the basic objectives, concepts, structure, and requirements of the DOD Planning, Programming and Budgeting System (PPBS).

● Because planning and programming in the PPBS are so closely related the student is advised to review the material previously covered in chapter 4 and appendices A, B, and C of the text before proceeding with this assignment in order to be familiar with the various terms, abbreviations, and acronyms used.

- 3-1. During which phase of the PPBS are fiscal (financial) constraints explicitly introduced?
  1. Planning
  2. Programming
  3. Budgeting
- 3-2. During what phase of the PPBS is available manpower introduced as an explicit constraint?
  1. Planning
  2. Programming
  3. Budgeting
- 3-3. The programming phase of the DOD PPBS cycle begins with the issuance of what document?
  1. Navy Capabilities Plan
  2. CNO Policy and Planning Guidance
  3. SECDEF Consolidated Guidance
  4. Navy Study Plan
- 3-4. Which of the following documents is/are part of the programming phase of PPBS?
  1. Joint Program Assessment Memorandum
  2. Program Objectives Memorandum
  3. Program Decision Memorandum
  4. All of the above

To answer questions 3-5 through 3-8, select from column B the PPBS document that is used for the purposes described in column A.

A. Purposes	B. Documents
3-5. Assess political-military capabilities of foreign powers in the current FY plus 11 years	1. Joint Intelligence Estimate for Planning (JIEP)
3-6. Projects financial and manpower resources 5 years into the future and force planning for an additional 3 years	2. Consolidated Guidance
3-7. Promulgates the Secretary of Defense's strategic guidance	3. Joint Strategic Planning Document
3-8. Contains recommendations for national security and military objectives made by the Joint Chiefs of Staff	4. Five Year Defense Program (FYDP)

Learning Objective: Recognize the functions and composition of agencies concerned with national security and their effect on Navy programs.

- 3-9. Advising the President with respect to the integration of domestic, foreign, and military policies relating to the national security is primarily a function of the
  1. Office of Emergency Preparedness
  2. Department of Defense
  3. Joint Chiefs of Staff
  4. National Security Council



# Assignment 3

Planning and Programming; Program/Budget Review Calendar for Budget Year 1981 (continued)

Textbook Assignment: Chapter 4; Appendices A, B, and C

Learning Objective: (Continued from Assignment 2.) Specify the basic objectives, concepts, structure, and requirements of the DOD Planning, Programming and Budgeting System (PPBS).

● Because planning and programming in the PPBS are so closely related the student is advised to review the material previously covered in chapter 4 and appendices A, B, and C of the text before proceeding with this assignment in order to be familiar with the various terms, abbreviations, and acronyms used.

- 3-1. During which phase of the PPBS are fiscal (financial) constraints explicitly introduced?
  1. Planning
  2. Programming
  3. Budgeting
- 3-2. During what phase of the PPBS is available manpower introduced as an explicit constraint?
  1. Planning
  2. Programming
  3. Budgeting
- 3-3. The programming phase of the DOD PPBS cycle begins with the issuance of what document?
  1. Navy Capabilities Plan
  2. CNO Policy and Planning Guidance
  3. SECDEF Consolidated Guidance
  4. Navy Study Plan
- 3-4. Which of the following documents is/are part of the programming phase of PPBS?
  1. Joint Program Assessment Memorandum
  2. Program Objectives Memorandum
  3. Program Decision Memorandum
  4. All of the above

To answer questions 3-5 through 3-8, select from column B the PPBS document that is used for the purposes described in column A.

A. Purposes	B. Documents
3-5. Assess political-military capabilities of foreign powers in the current FY plus 11 years	1. Joint Intelligence Estimate for Planning (JIEP)
3-6. Projects financial and manpower resources 5 years into the future and force planning for an additional 3 years	2. Consolidated Guidance
3-7. Promulgates the Secretary of Defense's strategic guidance	3. Joint Strategic Planning Document
3-8. Contains recommendations for national security and military objectives made by the Joint Chiefs of Staff	4. Five Year Defense Program (FYDP)

Learning Objective: Recognize the functions and composition of agencies concerned with national security and their effect on Navy programs.

- 3-9. Advising the President with respect to the integration of domestic, foreign, and military policies relating to the national security is primarily a function of the
  1. Office of Emergency Preparedness
  2. Department of Defense
  3. Joint Chiefs of Staff
  4. National Security Council

- 3-10. The regular members of the National Security Council include the President and all of the following officials EXCEPT the
1. Secretary of State
  2. Secretary of the Treasury
  3. Secretary of Defense
  4. Vice President
- 3-11. The Central Intelligence Agency is under the direction of which, if any, of the following agencies?
1. Department of Defense
  2. National Security Council
  3. State Department
  4. None of the above
- 3-12. The Defense Program Review Committee was established at the request of SECDEF and reviews major defense issues that require a Presidential decision.
1. True
  2. False
- 3-13. The Defense Intelligence Projection for Planning (DIPP) is prepared and maintained by whom?
1. Joint Chiefs of Staff
  2. National Security Council
  3. Defense Intelligence Agency
  4. Central Intelligence Agency
- 3-14. The Defense Intelligence Agency prepares and maintains the JIEP Supplement. Who approves changes to the Supplement?
1. Joint Chiefs of Staff
  2. Central Intelligence Agency
  3. National Security Council
  4. U.S. Military Intelligence Board
- 3-15. The Joint Strategic Planning Document (JSPD) provides the advice of the Joint Chiefs of Staff concerning the required military strategy and force structure to attain the national security objectives. The JSPD is sent to which of the following officials/groups?
1. The President
  2. Secretary of Defense
  3. National Security Council
  4. All of the above
- 3-16. All of the following are Marine Corps planning documents EXCEPT which document?
1. MCP
  2. MMROP
  3. NS&MP
  4. MLRP
- 3-17. The Secretary of Defense issues the Consolidated Guidance (CG) to provide the Services and Defense Agencies an authoritative statement of fundamental strategy, issues, and rationale for guidance in preparing their POMs. The CG replaces which of the following former documents?
1. Defense Guidance (DG)
  2. Planning and Programming Guidance (PPG)
  3. Fiscal Guidance (FG)
  4. All of the above
- 3-18. Which of the following documents is a logistics annex to the Navy Capabilities Plan?
1. MCP
  2. NS&MP
  3. CG
  4. JSCP
- 3-19. The Consolidated Guidance (CG) identifies three fiscal levels. What are the three levels called?
1. Basic, enhanced, maximum
  2. Minimum, basic, maximum
  3. Minimum, basic, enhanced
  4. Basic, adequate, expanded
- 3-20. Which of the following section(s) is/are included in the CG?
1. Strategic nuclear and theater nuclear forces
  2. Manpower and logistics
  3. Research and development
  4. All of the above
- 3-21. Which of the following forces are included in the CG?
1. General purpose forces
  2. Forces by geographical areas
  3. Forces by types
  4. All of the above
- 3-22. Who issues the Department of the Navy Planning and Programming Guidance (DNPPG)?
1. SECNAV
  2. CNO
  3. OPNAV
  4. NAVCOMPT

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Learning Objective: Specify the major documents used in Navy and Marine Corps planning and programming and their relation to the DOD programming system; determine the various officials involved in the PPBS. (Continued in Assignment 4.)

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- 3-23. The DNPPG provides guidance for planning and programming actions. Which of the following purposes does the DNPPG also serve?
1. To provide a framework for development of the Navy's POM
  2. To identify areas requiring special attention by the Chief of Naval Operations and the Commandant of the Marine Corps in POM development
  3. To supplement SECDEF guidance and establish Navy planning and programming policy
  4. All of the above
- 3-24. CNO's view of changes in the international political scene, the military threat, and domestic attitudes are presented in what policy document?
1. CPPG
  2. Warfare Appraisals
  3. CPAMS
  4. Navy POM
- 3-25. Who prepares the Warfare Appraisals?
1. SECDEF
  2. SECNAV
  3. OPNAV staff
  4. CNO
- 3-26. Which, if any, of the following phases of the PPBS gives the Secretary of Defense, the President, and Congress a measure of the impact of present-day decisions on our future defense posture?
1. Planning
  2. Programming
  3. Budgeting
  4. None of the above
- 3-27. The Joint Program Assessment Memorandum (JPAM) is submitted to SECDEF within 30 days after POM submission. The JPAM presents whose views concerning risk assessment?
1. CNO
  2. Joint Chiefs of Staff
  3. SECNAV
  4. Defense Agencies
- 3-28. Which of the following documents represents the end of the programming phase?
1. Joint Program Assessment Memorandum
  2. Program Objectives Memorandum (POM)
  3. Program Decision Memorandum
  4. Amended Program Decision Memorandum

The Navy programming process is conducted in three phases. Assessments and decisions are made in all three phases. To answer questions 3-29 through 3-37, match the function listed in column A with the phase or phases during which it is conducted listed in column B.

A. Functions Conducted	B. Phases
3-29. Appraisal	1. I Program Planning only
3-30. Guidance	2. II Program Development only
3-31. Program Changes	3. III End Game only
3-32. Issues	4. Both I and II
3-33. Balance	
3-34. Consolidated Decision Package Set	
3-35. Documentation	
3-36. Summary	
3-37. Submission	
3-38. During what time frame is Phase III— End Game conducted? 1. October — January 2. February — March 3. April — May 4. May — September	
3-39. All of the following functional areas are covered by Baseline Assessments EXCEPT 1. Manpower, Personnel and Training 2. Reserves and Logistics 3. Surface Warfare 4. NATO Matters	
3-40. Who conducts Warfare Appraisals to provide an integrated warfare perspective? 1. CNO 2. Director of Naval Warfare 3. Program Development Review Committee 4. CNO Executive Board	
3-41. Members of the CNO Executive Board (CEB) include which of the following personnel? 1. Resource sponsors 2. Chief of Naval Material 3. Commandant of the Marine Corps 4. All of the above	

- 3-42. The Threat Assessment conducted in mid-November provides a warfare analysis upon which to structure the Warfare Appraisals. Who conducts the Threat Assessment?
1. OP-90
  2. OP-095 only
  3. OP-00X only
  4. Both OP-095 and OP-00X
- 3-43. Which of the following officials/commands is a Navy Major Claimant?
1. CINCPACFLT
  2. CINCLANTFLT
  3. Naval Material Command
  4. Each of the above
- 3-44. The CPAMs are a series of presentations given to whom?
1. PDRC
  2. CEB
  3. SECNAV
  4. All of the above
- 3-45. Who prepares the CPAMs?
1. OSD
  2. CEB
  3. OP-96
  4. OP-095
- 3-46. During Phase III — End Game, the appropriation sponsors conduct a review of the POM data base by appropriation. The sponsors are concerned with which of the following factors?
1. Funding levels by appropriation
  2. Executability of line items
  3. Compliance with directions by Congress
  4. All of the above
- 3-47. Which of the following document(s) is/are used to prioritize all programs displayed on the margin in zero base programming?
1. Consolidated Decision Package Sets (CDPS)
  2. Extended Planning Annex (EPA)
  3. Program Summary Documents
  4. Tentative Program Summaries (TPS)
- 3-48. What are the three funding levels shown in zero base programming called?
1. Enhanced, Base, Marginal
  2. Enhanced, Basic, Minimum
  3. Directed, Non Issue, Executable
  4. Adequate, Basic, Margin
- 3-49. Programs displayed "on the margin" include which of the following programs?
1. All programs from the zero base through the enhanced level
  2. Only those programs from the zero base through the January Five Year Defense Program (FYDP) level
  3. All programs above the minimum level of funding
  4. All programs below the basic level
- 3-50. What was the approximate size of the FY-82 Department of the Navy POM?
1. 1000 pages
  2. 2000 pages
  3. 3000 pages
  4. 5000 pages
- 3-51. The Extended Planning Annex (EPA) is a fiscally constrained extension of the POM which displays programs for how many years beyond the POM period?
1. 7 years
  2. 5 years
  3. 10 years
  4. 4 years
- 3-52. POM 83 covers what time period?
1. 1980 — 1983
  2. 1981 — 1984
  3. 1983 — 1987
  4. 1984 — 1989
- 3-53. What force levels are covered in POM 83?
1. 1983 — 1987
  2. 1983 — 1990
  3. 1983 — 2000
  4. 1983 — 1997
- 3-54. What force levels are covered in the EPA for POM 83?
1. 1983 — 1987
  2. 1983 — 1990
  3. 1990 — 2000
  4. 1983 — 1997
- 3-55. What programs are included in the EPA for POM 83?
1. 1983 — 1997
  2. 1987 — 1997
  3. 1983 — 2000
  4. 1997 — 2000

- 3-56. Who is called the "honest broker"?
1. Vice Chief of Naval Operations
  2. Director of Navy Program Planning
  3. Commandant of the Marine Corps
  4. Director, General Programming Division
- 3-57. Who serves as the Director, Department of the Navy Program Information Center (DONPIC)?
1. Vice Chief of Naval Operations
  2. Director of Navy Program Planning
  3. Director, General Programming Division
  4. Director, Systems Analysis Division
- 3-58. Who is the Chairman of the CNO Executive Board?
1. Vice Chief of Naval Operations
  2. Director of Navy Program Planning
  3. Director, General Programming Division
  4. Director, Systems Analysis Division
- 3-59. Who serves as the Director, Budget and Reports?
1. Director, DONPIC
  2. Vice Chief of Naval Operations
  3. Director of the Fiscal Management Division
  4. Director of Systems Analysis Division
- 3-60. Who develops the CPAMs?
1. Director, DONPIC
  2. Vice Chief of Naval Operations
  3. Director of the Fiscal Management Division
  4. Director of Systems Analysis Division
- 3-61. Who chairs the Program Development Review Committee?
1. Vice Chief of Naval Operations
  2. Director of Navy Program Planning
  3. Director, General Programming Division
  4. Director, Systems Analysis Division
- 3-62. The October and January FYDPs represent programs approved by the Secretary of Defense and the baseline from which the POM recommends changes.
1. True
  2. False
- 3-63. The final POM submitted to the Secretary of Defense contains both Navy and Marine Corps ("Blue and Green") programs.
1. True
  2. False
- 3-64. Which of the following FYDPs reflects the President's budget submitted to Congress?
1. October FYDP
  2. January FYDP
  3. May FYDP
- 3-65. The Services' proposals to change the FYDP are reflected in which FYDP?
1. October
  2. May
  3. January
- 3-66. When are the Services' proposals finally approved?
1. May
  2. October
  3. January
- 3-67. The FYDP displays the manpower and dollars involved in the approved programs for the Fiscal Years 1962 through the current year plus how many additional program years?
1. 5
  2. 2
  3. 3
  4. 8
- 3-68. The FYDP displays force authorizations from 1962 through the current year plus how many program years?
1. 8
  2. 2
  3. 5
  4. 9
- 3-69. Fiscal controls are provided in SECDEF's Consolidated Guidance (CG) at three levels. Which level represents the level at which funding should be expected?
1. Minimum
  2. Basic
  3. Enhanced
- 3-70. The displays of manpower, dollars, and forces in the FYDP are further categorized in terms of which of the following categories?
1. Major programs
  2. Program elements
  3. Related tasks
  4. Missions

3-71. What is the smallest unit of military output controlled at the Defense Department level called?

1. Major program
2. Program element
3. Approved force level
4. Operating budget activity

3-72. The FYDP shows total obligational authority (TOA) for what period of time?

1. 5 years
2. 8 years
3. 3 years
4. 10 years

3-73. TOA is the total value of a program in a given year. It includes which of the following?

1. New obligational authority
2. Unprogrammed or reprogrammed obligational authority from prior years
3. Advanced funding for programs to be financed in the future
4. All of the above

3-74. Reimbursements not used for replacement of inventory in kind are NOT included in TOA.

1. True
2. False

3-75. Unobligated balances transferred from other appropriations are included in TOA.

1. True
2. False

# Assignment 4

Planning and Programming; Program/Budget Review Calendar for Budget Year 1981 (continued); System Acquisition Process; Budget Formulation in the Executive Branch; The Role of Congress in the Budget Process

Textbook Assignment: Chapters 4, 5, and 6; Appendices A, B, and C

Learning Objective: (Continued from Assignment 3.) Specify the major documents used in Navy planning and programming and their relation to the DOD programming system; determine the various officials involved in the PPBS.

- 4-1. In the context of the programming process, what are "deltas"?
1. Decisions made which result in changes to the current FYDP
  2. Funding levels
  3. Marginal programs
  4. Available resources

To answer questions 4-2 through 4-6, select from column B, the funding level under the zero base programming concept which most nearly applies to the types of programs described in column A.

	A. Types of Programs	B. Funding Levels
4-2.	Programs directed by higher authority	1. Minimum
4-3.	New programs representing modernization	2. Basic
4-4.	Programs reflecting increased force level initiatives	3. Enhanced
4-5.	Executable programs	
4-6.	Programs with which no issue is expected to be taken	

To answer questions 4-7 through 4-9, select from column B the funding level under the zero base programming concept which most nearly applies to the types of programs described in column A.

	A. Types of Programs	B. Funding Levels
4-7.	Programs concerning readiness	1. Minimum
4-8.	Programs for which funding should be expected	2. Basic
4-9.	Programs of high priority but outside the fiscal controls provided	3. Enhanced
4-10.	Fiscal controls are stated in the CG at three levels for what period of time?	
		1. Current FY only
		2. 2 years
		3. 3 years
		4. 5 years
4-11.	The Department of the Navy has approximately how many program elements?	
		1. 500
		2. 1000
		3. 3000
		4. 5000
4-12.	Each DOD activity falls within how many program elements?	
		1. One
		2. Two
		3. Three
		4. Four

- 4-13. What is the basic building block of the program element?
1. Unit identification code (UIC)
  2. Navy Cost Information System (NCIS)
  3. Major program
  4. Data display
- 4-14. The Department of the Navy's portion of the DOD FYDP is distributed as which of the following documents?
1. Navy Cost Information System (NCIS)
  2. Summary of Navy Approved Programs (SNAP)
  3. Department of the Navy Five Year Program (DNFYF)
  4. Department of the Navy Programming Manual
- 4-15. A Navy program must be incorporated into the DNFYP in order to be funded.
1. True
  2. False
- 4-16. What is the primary data system used during POM development called?
1. Resource Allocation Display (RAD)
  2. Unit Identification Code (UIC)
  3. Navy Cost Information System (NCIS)
  4. Program Change Requests (PCRs)
- 4-17. The DNFYP can be changed by all of the following means EXCEPT
1. Program Change Requests (PCRs)
  2. PDMs or APDMs approved by SECDEF or the Deputy SECDEF
  3. POMs
  4. UICs
- 4-18. What does a unit identification code (UIC) represent?
1. The lowest common denominator between the appropriation structure and the DOD Programming System
  2. A single activity, station, or ship that appears as an entity in the Programming System
  3. The basic building block of the program element
  4. All of the above
- 4-19. The method for changing programs from programming structure to the appropriation structure and vice versa is provided by the
1. Navy Cost Information System
  2. Five Year Defense Program
  3. Program Change Request
  4. Program Objectives Memorandum
- 4-20. Information put into the Navy Cost Information System is provided by whom?
1. Systems commands and other headquarters components
  2. Chief of Naval Operations
  3. Commandant of the Marine Corps
  4. All of the above
- 4-21. Which of the following data element(s) is/are contained in the NCIS data bank?
1. Forces and manpower
  2. Total obligational authority
  3. Quantity data
  4. All of the above
- 
- Learning Objective: Specify the cause and effect relationship among planning/programming/budgeting/appraisal documents and procedures.
- 
- 4-22. Appraisal is essential to which of the following aspects of the Navy's programming?
1. Program planning
  2. Program execution
  3. Both 1 and 2 above
  4. Program funding
- 4-23. Who is responsible for continued evaluation of funded programs to confirm their military worth and maintain the scheduled progress toward objectives?
1. Individual program sponsors
  2. Systems commands
  3. Director of NCIS
  4. All of the above
- 4-24. Which program year of the Department of the Navy Five Year Program (DNFYF) is used as the basis for Navy budget submission?
1. First year
  2. Second year
  3. Third year
  4. Fifth year
- 4-25. The structure of programs differs from the structure of appropriations in that the former is related to (a) and the latter to (b).
1. (a) Specific missions, (b) facilities and material
  2. (a) Specific operations, (b) specific missions
  3. (a) Facilities and material, (b) specific missions
  4. (a) Specific missions, (b) specific operations



4-26. What limitation is put on the Secretary of the Navy and the Secretary of Defense in funding Navy programs?

1. They may make no changes in the funding specified in the congressional appropriations bill
2. SECDEF may change the funding whenever he deems it desirable, but SECNAV may not
3. The Secretaries may make no changes in the missions assigned or in the total obligational authority, but may make limited funding changes
4. SECNAV may make limited changes in the missions assigned but no changes in funding

4-27. Which of the following statements best expresses the relationship between programming and budgeting in the Navy?

1. The recent changes in the programming process have made it an important part of the budgeting cycle
2. The programming system supplements the budgeting system
3. The budget system supplements the programming process
4. The programming system largely controls the budgeting process

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Learning Objective: Recognize the authority and responsibilities of Navy and DOD officials and the steps involved in the System Acquisition Process.

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4-28. Which of the following factors may determine the program decision authority for the acquisition of a defense system?

1. Anticipated cumulative dollar value of the program
2. National urgency
3. Congressional interest or recommendation by OSD officials
4. Each of the above

4-29. A program decision authority is responsible for which of the following actions?

1. Conducting program reviews
2. Approving program objectives
3. Approving constraints and thresholds at key decision points
4. All of the above

4-30. Which of the following actions is a program decision authority authorized to take?

1. Increase or decrease program commitments
2. Redirect program commitments
3. Terminate program commitments
4. All of the above

4-31. Who makes determinations of program decision authorities within the Navy?

1. CNO
2. Navy Acquisition Executive (NAE)
3. SECNAV
4. SECDEF

4-32. Who is the decision authority for a production program that is expected to cost \$300 million or more?

1. SECDEF
2. SECNAV
3. CNO or CMC
4. CNO designee

4-33. Who is the decision authority for a research, development, test, and evaluation (RDT&E) program expected to cost less than \$50 million?

1. SECDEF
2. SECNAV
3. CNO
4. NAE

4-34. A decision to initiate full-scale production is made at which of the following key decision points?

1. Milestone 0
2. Milestone I
3. Milestone II
4. Milestone III

4-35. For SECDEF decision authority programs, the decision authority receives advisory support through a formal review process. What is this advisory body called?

1. Acquisition Review Board (ARB)
2. DSARC
3. DNSARC
4. Office of Program Appraisal

4-36. What are programs that meet the criteria for consideration by SECDEF as decision authority called?

1. Major System Acquisition or Major Programs
2. Milestone programs
3. MENS programs
4. R&E programs

- 4-37. Of the following officials, who is NOT a principal member of the Defense Systems Acquisition Review Council (DSARC)?
1. Defense Acquisition Executive
  2. Chairman of the Joint Chiefs of Staff
  3. ASD (Comptroller)
  4. Advisor to SECDEF on NATO affairs

To answer questions 4-38 through 4-43, select the document listed in column B that is used for the purpose described in column A.

A. Purposes	B. System Acquisition Documents
4-38. Serves as the principal document to support a program initiation decision	1. MENS 2. DCP 3. NDCP 4. Acquisition strategy
4-39. Identifies mission-related deficiencies	
4-40. Supports a SECDEF milestone decision	
4-41. Represents the overall plan to attain the end objective of the acquisition undertaking	
4-42. Supports a CNO decision at each milestone	
4-43. Serves as the basis for the DCP for a SECDEF designated program	

Learning Objective: Define the terms "budget" and budgeting" and specify the types of Navy appropriations.

To answer questions 4-44 through 4-49, select the term listed in column B that is defined in column A.

A. Definitions	B. Terms
4-44. A financial plan for carrying out objectives for a specific period of time	1. Budget 2. Budgeting 3. Appropriation 4. PPBS
4-45. Used to formulated the Navy's annual budget request	
4-46. Instrument of planning, management, and control	
4-47. Category used by Congress to approve budget requests	
4-48. Narrative descriptions used by the Navy to manage funds	
4-49. Process used to formally identify program objectives	
4-50. Transfer of funds from one military appropriation to another may be accomplished only by the express approval of the	1. President 2. Congress 3. Secretary of Defense 4. Secretary of the Treasury
4-51. Which type of appropriation is the Department of the Navy appropriation for Operations and Maintenance?	1. An annual appropriation 2. A multi-year appropriation 3. A continuing appropriation 4. A no-year appropriation
4-52. Congress approves the use of appropriated funds for specific purposes by including these purposes in the	1. budget category 2. allotment 3. obligation 4. appropriation act

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Learning Objective: Specify the procedures followed and the officials and agencies that participate in budget formulation and review.

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- 4-53. Budget formulation begins with the President providing guidance to the Executive Branch, regarding the President's goals, views, and priorities. Which of the following guidance is provided?

1. Tentative funding levels for the various departments and agencies in the Executive Branch
2. Tentative levels for taxing and spending
3. Civilian employment levels
4. All of the above

- 4-54. Instructions for the format to be followed in making up a Navy budget are given in which of the following documents?

1. Navy Regulations
2. The Five Year Defense Program
3. OMB Circular No. A-11
4. OMB Circular No. A-41

- 4-55. The budget process consists of how many basic steps?

1. Seven
2. Five
3. Three
4. Ten

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To answer questions 4-56 through 4-57, select the budget step listed in column B that is described in column A.

<u>A. Descriptions</u>		<u>B. Budget Steps</u>
4-56.	Formal instructions specifying material required, when to provide it, and pricing assumptions	1. Guidance 2. Preparation of Budget Exhibits 3. Budget Review and Analysis 4. Adjustment
4-57.	Consolidating estimates and budget justification material from various Navy activity levels	

## BUDGET REVIEW

The budget is a dynamic, comprehensive plan that embraces all the varied and detailed operations of the Department of the Navy. It is the clearest single explanation of what the Navy plans to accomplish during a given year.

In a very real sense, the Department of the Navy uses much of everything. Provision for every contingency, however, cannot be provided in a realistic and feasible program. The budget review process provides a vehicle to assess relative value or importance and the costs of a large number of competing proposals as parts of a Department of the Navy program. Any of these might well be justified on a basis of individual need, but not all have the same relative value.

### CONCEPT OF RELATIVE VALUE

The concept of relative value is important in understanding what is attempted through the budget review process. Perhaps the simplest way to describe this concept is by specific illustration. The four tires of an automobile have the same cost. They also have the same relative value in that each is equally important to the proper functioning of the automobile. A fifth or spare tire, which costs as much as each of the other four tires, has a lower relative value because an automobile can operate without a spare. A sixth (second spare) has the same cost as the other five, but may actually have a negative relative value if the space occupied by the tire could be better used for the stowage of necessary luggage.

In preparation of a budget, there may be many fifth- and sixth-tire proposals which must be set aside in order that the fourth-tire proposal in another program may receive adequate funding. This consideration of programs in terms of their relative value takes place at all levels of review.

- 4-58. The budget review process is NOT designed to keep any department or program from getting all the money it needs; rather, it attempts to deal with which of the following?
  1. Ensure protection against every contingency
  2. Weed out plans that are too detailed to be included
  3. Assign relative value to competing proposals for the use of funds
  4. Prevent the cancellation of any proposal for which there is justifiable need
- 4-59. Estimates for what area of the Navy budget are evaluated by the Comptroller of the Navy mainly on the basis of average cost rates?
  1. Research, development, test, and evaluation
  2. Military construction
  3. Military personnel
  4. Operation and maintenance
- 4-60. For which of the following Navy appropriations are cost accounting and performance data used to improve the accuracy of budget estimates?
  1. Military personnel
  2. Operation and maintenance
  3. Research, development, test, and evaluation
  4. Military construction
- 4-61. Since it is difficult to analyze budget estimates for research, development, test, and evaluation, it is the practice to maintain a relatively even funding level for these programs.
  1. True
  2. False
- 4-62. For which of the following Navy appropriations are cost estimates generally the most accurate?
  1. Operation and maintenance
  2. Research, development, test, and evaluation
  3. Procurement
  4. Military construction
- 4-63. In the NAVCOMPT review of budget estimates, a series of recommended changes in the amounts requested by headquarters components is known as a
  1. justification
  2. variance
  3. NAVCOMPT mark
  4. reclama

- 4-64. Appeals against reviewer's recommended changes to budget estimates are known as
1. reclamation
  2. back up material
  3. markups
  4. justifications

- 4-65. Which two reviewers of budget estimates frequently conduct their reviews together?
1. Joint Chiefs of Staff and Office of Management and Budget
  2. Secretary of Defense and OMB
  3. CNO Executive Board and Secretary of Defense
  4. The President and the Congress

- 4-66. At which of the following levels of budget review is greatest attention given to the effect of the Navy's budget on the budgets of other Government departments and agencies?
1. Major command
  2. Secretary of the Navy
  3. Secretary of Defense
  4. Presidential

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Learning Objective: Specify the role of Congress in the budget process and procedures involved in congressional review of the budget.

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- 4-67. The Office of Management and Budget is under the immediate direction of which of the following?
1. President of the United States
  2. General Accounting Office
  3. Secretary of the Treasury
  4. Congress

- 4-68. What is legislation that sets forth the maximum cost and size of a proposed program without specifying that the actual amount is available for funding the program called?
1. A continuing appropriation
  2. An enabling act
  3. An Authorization Act
  4. A no-year appropriation

- 4-69. Specific annual authorizations by Congress are required before appropriations can be passed for which of the following programs?
1. Procurement of aircraft, missiles, and ships
  2. Research and development
  3. Military construction
  4. All of the above

- 4-70. The Congressional Budget Act of 1974 accomplished which of the following results/benefits?
1. Increased congressional control over Federal spending
  2. A professionally staffed Congressional Budget office
  3. Recognition by Congress of the cumulative effect of its funding decisions
  4. All of the above

- 4-71. The major responsibility for justifying the Navy's budget to Congress rests with whom?
1. SECDEF and SECNAV
  2. Heads of headquarters components and the OPNAV program sponsors
  3. NAVCOMPT and OPNAV program sponsors
  4. SECDEF and the heads of headquarters components

- 4-72. A Navy witness before a congressional committee must support the President's budget but is required to give accurate, factual, and complete answers to all questions.
1. True
  2. False

- 4-73. The Budget Act of 1974 required the enactment of which of the following?
1. Continuing resolutions
  2. Two concurrent resolutions
  3. Changes in the authorization process
  4. Changes in the appropriation process

- 4-74. Congressional action on the DOD annual budget results in four public laws being enacted. These public laws are which of the following?
1. One authorization act and three appropriation acts
  2. Two appropriation acts and two authorization acts
  3. Three authorization acts and one appropriation act
  4. Two concurrent resolutions and two appropriation acts

- 4-75. Once an Appropriation Act has become law, who controls the apportionment process?
1. Congress
  2. OMB
  3. Secretary of the Treasury
  4. CNO

● The Congressional Budget Act of 1974 is also discussed in assignment 7.

## Assignment 5

### Headquarters and Activity Budget Formulation

Textbook Assignment: Chapter 7, Appendices A and B

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Learning Objective: Recognize the responsibilities of the various financial managers at the headquarters level in the budget preparation process.

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- 5-1. What is the basis for the Navy's budget?
1. Headquarters components estimates
  2. An annual slice of the approved Five Year Defense Program
  3. The approved Program Objectives Memorandum (POM)
  4. All of the above
- 5-2. Responsibility for financial management in the Navy at the headquarters level is usually assigned to the official who is also in charge of
1. administration and organization
  2. personnel
  3. planning and/or programming
  4. logistics
- 5-3. The responsible office for each Navy appropriation has responsibility for all budgeting, accounting, and reporting for programs financed by the appropriation.
1. True
  2. False
- Use the following alternatives to complete questions 5-4 through 5-7.
1. program managers in major commands
  2. CNM-designated project managers
  3. program sponsors
  4. administering office/officials
- 5-4. Those officials who represent the interests of the Operating Forces are the
- 5-5. Those officials responsible for directing and coordinating the effort required for program accomplishment are the
- 5-6. Those officials responsible for the entire work effort required to develop, produce, and support high-priced, high-priority weapons systems are the

- 5-7. The officials whose authority and responsibility are set forth in a charter are the
- 

- 5-8. A headquarters component assigned responsibility for a subhead account of an appropriation is called a budget activity.
1. True
  2. False
- 

Learning Objective: Specify the steps taken, the officials responsible and the factors considered in preparing headquarters budget estimates.

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- 5-9. When program changes are approved by the Secretary of Defense or the Deputy Secretary of Defense, they become factors for revising budget estimates.
1. True
  2. False
- 5-10. What is the source of planning, programming and budgeting guidance for the naval second and third echelon command headquarters?
1. SECDEF and SECNAV
  2. NAVCOMPT and CNO
  3. OMB
  4. All of the above
- 5-11. The Navy Budget Submissions Manual outlines submission for formats which have been approved by whom?
1. SECDEF
  2. Local CO
  3. Secretary of the Treasury
  4. All of the above
- 5-12. Second echelon commands must anticipate and forecast the budget climate and submission requirements and begin their budget estimates before they receive the final POM decisions.
1. True
  2. False

- 5-13. Which, if any, of the following officials makes the initial decisions involving the coordination and balance of the Navy's material programs?
1. NAVCOMPT
  2. CNM
  3. NavMat financial analysts
  4. None of the above
- 5-14. The CNM staff attends the formal reviews of procurement budget estimates of NMC components made by the OP-92 and NAVCOMPT staff.
1. True
  2. False
- 5-15. The OP-92/NAVCOMPT markup of budget estimates is made known between July and August. Bureau and systems command reclamation to the markup are sent up a specified chain of command. The following list of steps in the chain of command for reclamation is out of sequence. Arrange the steps in their correct sequence and select from the arrangements below the choice that shows the correct ascending order.
- A. NCB/OP-92
  - B. CNO Executive Board (CEB)
  - C. Director, Navy Program Planning
  - D. CNO
- 5-16. Which of the following functions does an administering office perform?
1. Providing budget guidance
  2. Coordinating and consolidating budget estimates
  3. Supporting staff services for accounting and related reports
  4. All of the above
- 5-17. The administering office for a program that is financed under the appropriation Research, Development, Test, and Evaluation, Navy, submits its budget estimates first to
1. CNO
  2. ASN(R&D)
  3. ONR
  4. NAVCOMPT

#### ARRANGEMENTS

1. A, B, C, D
2. B, D, C, A
3. B, D, A, C
4. A, C, B, D

Information for use with questions 5-18 through 5-23. Regardless of differences in office/bureau/command programs, the development of a request for funds requires answers to the three basic questions listed in column B. Match these questions with the means for determining the answer as listed in column A.

#### A. Procedures

- 5-18. Examination of all knowledge of available assets and resources
- 5-19. Application of the entire budget review procedure
- 5-20. Examination of basic logistic plans
- 5-21. Examination of the command's own past operational experience
- 5-22. Entire plan for national security
- 5-23. CNO directives

#### B. Questions

1. What is needed as a total requirement?
2. What funds and other resources are now available for application against the established requirement?
3. What additional funding should be proposed in estimates for the budget?

- 5-24. In preparing an office/bureau/command procurement estimate, which official must mesh together such factors as the items and value of equipment on hand, the possibility of substituting items in inventory for items proposed for procurement, the relationship of component production schedules to loading schedules and manpower plans, and all the special conditions pertaining to buying items for Navy use?
1. Office/bureau/command comptroller
  2. Office/bureau/command program administrator
  3. Office/bureau/command chief
  4. Office/bureau/command procurement officer

- 5-25. The comptroller of an office/bureau/command provides guidance concerning the content and form of the justification material to be submitted by the component's program administrators in substantiation of budget estimates.
1. True
  2. False

- 5-26. At the office/bureau/command level, what does justification of segments of the budget include?
1. An oral justification from those requesting funds
  2. Backup material to support the request
  3. Briefings for the office/bureau/command chiefs on special areas
  4. All of the above

- 5-27. Each systems command commander requires that every proposal in the command's budget estimate be supported by fact and be consistent with fiscal and program policies received from higher authority.
1. True
  2. False

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Learning Objective: Recognize the responsibilities of the local commander, the steps in the budget process, and the factors considered in activity budget formulation of operating budgets.

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- 5-28. Field budget formulation is concerned with obtaining funding for consumable resources, including military personnel services, required in day-to-day operations.
1. True
  2. False

- 5-29. Operating budgets are now used as the major tool for obtaining, managing, and accounting for resources at operating activities.
1. True
  2. False

---

To answer questions 5-30 through 5-35, select from column B the official or station component that usually performs the budget formulation procedure in column A at a large activity where a planning board has been appointed.

A. Budget Formulation Procedures

- 5-30. Preparing raw estimates
- 5-31. Recommending budget procedures and schedules
- 5-32. Assembling the budget and putting it in finished form
- 5-33. Determining the effects on plant capacity of each proposed budget program
- 5-34. Recommending adjustments in completed departmental estimates to arrive at a balanced station budget
- 5-35. Developing initial forecasts of requirements to accomplish the proposed programs

B. Officials and Station Components

1. Commanding Officer
2. Planning Board/Management Team
3. Operating departments
4. Comptroller's staff



To answer questions 5-36 through 5-39, select from column B the official or station component that usually performs the budget formulation procedure in column A at a large activity where a planning board has been appointed.

A. Budget Formulation Procedures	B. Officials and Station Components
5-36. Issuing policy decisions, assumptions, and guidance instructions to station department heads	1. Commanding officer
5-37. Issuing a budget call	2. Planning board/management team
5-38. Summarizing the total operating budget in functional category and expense terms	3. Operating departments
5-39. Giving final local approval to the total operating budget	4. Comptroller's staff
5-40. An activity (responsibility center) normally prepares its operating budget using which of the following formats? 1. By individual cost centers 2. By a composite of all cost centers 3. By functional categories and elements of expense 4. All of the above	5-45. Normally, who makes the first review of completed departmental estimates? 1. The commanding officer 2. The planning board or management committee 3. The activity's comptroller and staff 4. The executive officer
5-41. At the activity level the development of budget estimates is concerned primarily with obtaining funds for all of the following purposes EXCEPT 1. minor equipment 2. supplies 3. major procurement items 4. military personnel services	5-46. After the commanding officer approves the activity's budget, what must the comptroller's staff do? 1. Prepare an Operating Budget/Expense Report, NAVCOMPT Form 2168 2. Prepare an Activity Budget/Appportionment Submission, NAVCOMPT Form 2179-1 3. Summarize the activity's total operating budget, as prescribed by DOD Instruction 7220.22 4. All of the above
5-42. Operating budgets (OBs) are used as a major tool for managing the resources of the Operating Forces in combat zones. 1. True 2. False	5-47. What is the major difference between budget preparation at a small Navy activity and at a large one? 1. At most small activities the commanding officer does the whole job, with guidance from higher echelons 2. Procedures are much more rigidly prescribed at smaller activities 3. At small activities the comptroller or budget office carries out most of the job, using simplified procedures 4. At large activities only the comptroller consolidates the budget for submission to higher command
5-43. All of the following factors in budget formulation at an operating activity are matters for local decision EXCEPT 1. setting overall program planning and policy guidance 2. promulgation of management policies 3. promulgation of guidance information 4. budget actions of station components	5-48. Which of the following has final responsibility for an activity's budget estimates? 1. Commanding officer 2. Administrative center 3. Program office 4. Activity comptroller
5-44. In preparing the budget request, each department head carries out all of the following processes: determining labor requirements, determining requirements for contractual services, and estimating the costs. 1. True 2. False	

To answer questions 5-49 through 5-51, select from column B the format for the activity's (responsibility center's) operating budget that is used for the purpose in column A.

	<u>A. Purposes</u>	<u>B. Formats</u>
5-49.	For the activity to show costs by elements of expense as part of the budget submission	1. Individual cost center
5-50.	As the activity's budget request for submission to higher authority	2. Composite of all cost centers
5-51.	For internal management	3. Data breakout by functional categories and expense elements

- 5-52. Operating budgets are forwarded for review in accordance with guidance received from a fleet, type/functional, or headquarters component command.
1. True
  2. False
- 5-53. The operating budget requests prepared by responsibility centers of the Operating Forces are reviewed by personnel at all of the following echelons:
- A. Secretary of Defense
  - B. CNO Fiscal Management Division
  - C. Type/functional command
  - D. Secretary of the Navy

Which alternative lists these reviews in their normal sequence?

1. D, C, A, B
2. C, B, A, D
3. C, B, D, A
4. C, D, B, A

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Learning Objective: Specify the purpose of Navy Industrial Fund (NIF) budget estimates and headquarters/activity responsibilities for their formulation.

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- 5-54. Purposes of the Navy Industrial Fund (NIF) include which of the following?
1. Increasing the sense of financial responsibility on the part of officials at establishments purchasing from NIF activities
  2. Permitting the use of commercial budgeting and accounting methods at NIF activities
  3. Providing a more effective means for controlling the costs of goods and services at industrial and commercial-type establishments
  4. Accomplishing all of the above
- 5-55. The Navy Industrial Fund is a type of revolving fund.
1. True
  2. False
- 5-56. How are the funds expended by an NIF activity for labor, material, and overhead replenished?
1. By profits made from charges to customers
  2. By additional working capital funds provided by the NIF
  3. By periodic billing of activities for which work is performed
  4. By assessment of satellite activities
- 5-57. Who holds hearings on the A-11 budgets?
1. Comptroller of the Navy
  2. OMB
  3. OSD
  4. All of the above
- 5-58. Who is responsible for coordinating and consolidating the estimates for the NIF annual A-11 budget?
1. Office of Management and Budget
  2. Comptroller of the Navy
  3. Chief of Naval Operations
  4. General Accounting Office
- 5-59. NIF A-11 budgets, whether prepared by the activity or by the bureau, functional command, or office, are combined as one budget for each
1. NIF activity
  2. department
  3. activity group
  4. class of workers
- 5-60. At present, there are how many NIF activity groups?
1. Three
  2. Twenty
  3. Five
  4. Nine

5-61. Which of the following are titles of NIF activity groups included in the NIF annual A-11 budget?

1. Ordnance; Research; Aircraft Maintenance
2. Printing; Base Service; Shipyard
3. Military Sealift Command; Special Projects
4. All of the above

5-71. NIF operating budgets are formulated on a quarterly basis as well as for the fiscal year because estimates on a short-range basis are normally more accurate.

1. True
2. False

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Learning Objective: Define forecasting.

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Questions 5-62 through 5-70 describe characteristics that apply either to the NIF operating budget or to the NIF annual A-11 budget, or to both. From column B select the type of NIF budget to which the characteristic in column A applies.

<u>A. Characteristics</u>	<u>B. Types of Budgets</u>
5-62. Budget hearings held by NAVCOMPT	1. NIF operating budget only
5-63. Formulated mainly for the use of the activity	2. NIF annual A-11 budget only
5-64. Designed to provide a basis for cost control of labor, material, and service	3. Both the NIF operating budget and the NIF annual A-11 budget
5-65. Prepared for every NIF activity	
5-66. Prepared on the same basis as the accounting system established for the activity	
5-67. Formally reviewed by OMB and OSD	
5-68. Printed in the President's budget	
5-69. Copy sent to the Comptroller of the Navy	
5-70. Must be approved by the headquarters component	

5-72. Valid forecasting is based on which of the following factors?

1. Past experience
2. Plans for future programs and levels of effort
3. Cost trends
4. All of the above

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Learning Objective: Recognize the interrelationships among planning, programming, budgeting program approval, and funding.

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5-73. After congressional approval, what becomes the framework for the day-to-day management of programs?

1. Program Objectives Memorandum (POM)
2. Five Year Defense Program (FYDP)
3. The budget
4. All of the above

5-74. All of the programs approved in the POM process and reflected in the FYDP are automatically funded.

1. True
2. False

5-75. For which of the following reasons may an approved program have its funds reduced or deleted?

1. To reduce the overall Defense or Federal budget
2. To allow for increased costs of ongoing programs
3. To provide for other programs of higher priority
4. All of the above

# Assignment 6

## Budget Execution

Textbook Assignment: Chapter 8; Appendix B

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Learning Objective: Determine the limitations on budget execution imposed by Congress.

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- 6-1. The process established for achieving the most efficient and economical use of appropriated funds in carrying out the programs for which the funds were approved is called budget
1. formulation
  2. planning
  3. execution
  4. programming
- 6-2. Budget execution ends when record is made of payment of the last dollar properly chargeable to the funds appropriated for the budget.
1. True
  2. False
- 6-3. Program administrators in the various commands, bureaus, and offices have total responsibility for implementing the budget execution process.
1. True
  2. False
- 6-4. Congressional statements and actions provide many of the limitations on budget execution decisions.
1. True
  2. False
- 6-5. Congressional directives in Title IV of the National Security Act require the use of accounting procedures that make it possible to determine whether program funds were used as originally approved by Congress.
1. True
  2. False
- 6-6. Because of statements by the 84th Congress on the practice of reprogramming funds, a procedure for review and approval of program changes in the Department of Defense was established by the
1. Office of Management and Budget
  2. Office of the Secretary of Defense
  3. President
  4. Congress
- 6-7. Continued concern over the transfer of funds to purposes other than those justified before Congress prompted the Committee on Appropriations, 84th Congress, to make which of the following comments?
1. Activity and project breakdowns might better be submitted for Committee review at a later date in order to reduce the need for reprogramming resulting from unforeseen changes in operating conditions.
  2. Rigid adherence to budget activity and project breakdown might unduly jeopardize effective accomplishment of planned programs.
  3. Within the same appropriation, a lessened requirement in one category of cost implies the right to make a corresponding increase in another category.
  4. The interval between making and justifying estimates and the actual obligation and expenditure of funds should be reduced.
- 6-8. In its comments on the FY 1961 defense appropriation bill, the Senate Appropriations Committee advocated that which of the following proposed actions be taken?
1. Funds earmarked for operation and maintenance of real property facilities be used for making nuclear weapons instead
  2. More research and development contracts be awarded to large qualified business concerns
  3. The practice of justifying appropriations by the "line-item" approach be restored
  4. The practice of accumulating "retained deficits" in accounting for stock funds be discontinued

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Learning Objective: Specify the purposes of initial planning for budget execution at DOD and Navy Department level and the reasons for later adjustments.

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- 6-9. How does the "Department of Defense Financial Plan for FY\_\_ Obligation Plan for General and Special Fund Appropriations" arrange appropriations?
1. By major FYDP program
  2. By program element
  3. By military department
  4. By source of funds
- 6-10. How is the financial plan used?
1. To make projections for future budgets
  2. To control obligations in relation to overall funding targets
  3. To illustrate the DOD programs in cost terms to congressional committees
  4. To do all of the above
- 6-11. Plans may have to be adjusted from time to time throughout the budget execution period. Which of the following conditions may make such adjustments necessary?
1. Monetary limitations imposed by the Office of Management and Budget
  2. Changes in commitments for work already underway
  3. New legislation resulting in program modifications
  4. All of the above
- 6-12. Preparation for budget execution begins many months before funds are appropriated for Navy use.
1. True
  2. False

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Learning Objective: Specify the responsibilities of the Comptroller of the Navy in the area of budget execution.

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- 6-13. Under law, which of the following responsibilities does NAVCOMPT have?
1. Internal auditing and accounting
  2. Progress and statistical reporting
  3. Budgeting
  4. All of the above

- 6-14. NAVCOMPT has delegated to the Director of Budgets and Reports which of the following responsibilities?
1. Developing budget control as a management instrument
  2. Reviewing funding requirements due to program changes
  3. Allocating funds to Navy and Marine Corps components administering approved apportionments
  4. Doing all of the above

- 6-15. The Director of Budgets and Reports plans statistical analyses to provide fiscal information for management control.
1. True
  2. False

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Learning Objective: Recognize the significance of such procedures as appropriation/allocation/expenditure control, reprogramming and program performance review in achieving budget objectives.

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- 6-16. Implementation of an appropriation act is accomplished by the issuance of an Appropriation Warrant that cites the appropriation symbol and the amount stipulated in the act. The Appropriation Warrant is issued by the
1. Office of Management and Budget
  2. Comptroller of the Navy
  3. Department of the Treasury
  4. General Accounting Office
- 6-17. When the President disagrees with any portion of an appropriation bill, what does he usually do?
1. Veto the entire bill
  2. Prepare an item veto
  3. Sign the bill and use the apportionment process to exercise fund control
  4. Ask the Congress to reconsider that portion of the bill with which he disagrees
- 6-18. An appropriation is a mandate to spend the money appropriated.
1. True
  2. False

- 6-19. Appropriation management in the Navy for Research, Development, Test and Evaluation is exercised by whom?
1. Naval Facilities Engineering Command
  2. Chief of Naval Operations
  3. Office of the Comptroller of the Navy
  4. Assistant Secretary of the Navy for Research, Engineering and Systems
- 6-20. Naval bureaus and offices are authorized to obligate funds in the amounts of approved appropriations immediately upon receiving word that the appropriation act has been passed by the Congress.
1. True
  2. False
- 6-21. What does the purpose of the apportionment process include?
1. To make the release of funds for future obligations a routine matter
  2. To justify a request for a supplemental appropriation
  3. To release only the funds required for the latest plans and to prevent excessive obligations and expenditures
  4. To do all of the above
- 6-22. Determining the amount of obligations which the Department of the Navy may incur within a specific period under an appropriation is a responsibility of whom?
1. Director of the Office of Management and Budget
  2. Comptroller of the Navy
  3. Secretary of the Navy
  4. Comptroller of the Department of Defense
- 6-23. Apportionment is a routine process by which the Office of Management and Budget releases funds for future obligation upon notification of the amounts required by the cognizant bureaus/command/office.
1. True
  2. False
- 6-24. The Comptroller of the Navy reviews apportionment requests to ensure that the amounts requested by the Navy are in line with the amounts justified before the Congress.
1. True
  2. False
- 6-25. What is the usual period covered by an apportionment for an annual appropriation?
1. 1 month
  2. 3 months
  3. 6 months
  4. 12 months
- 6-26. The major purpose of the apportionment process is to develop an up-to-date financial plan to reflect program changes occurring after submission of the President's budget.
1. True
  2. False
- 6-27. When funds are not currently required, reserves may be established for savings or contingencies. Such reserves may result from delays in the anticipated completion of research and development projects.
1. True
  2. False
- 6-28. The Office of Management and Budget may establish reserves of naval funds upon the recommendation of which of the following?
1. Secretary of Defense
  2. Bureaus/commands
  3. Chief of Naval Material
  4. Each of the above
- 6-29. To maintain a continuing check on naval apportionments, how often is an Appropriation Status Report, giving data on obligations incurred by major divisions below the appropriation level, required by the Department of Defense?
1. Weekly
  2. Semimonthly
  3. Monthly
  4. Quarterly
- 6-30. Approved apportionments are as legally binding as an appropriation act.
1. True
  2. False
- 6-31. To ensure that the intent of Congress is followed in the use of funds for programs or activities below the appropriation level, stated amounts for specified sub-heads of an appropriation are allocated by whom?
1. Chief of Naval Operations
  2. Comptroller of the Navy
  3. Office of Management and Budget
  4. Secretary of Defense

- 6-32. What effect does apportionment and allocation have on the obligation of funds?
1. Both control the amount of obligation
  2. Both control the rate of obligation
  3. Apportionment controls the amount of obligation and allocation controls the rate
  4. Apportionment controls the rate of obligation and allocation controls the amount
- 6-33. The authority who officially requests allocation of funds for systems commands is the
1. individual systems commander
  2. Secretary of the Navy
  3. Chief of Naval Operations
  4. Comptroller of the Navy
- 6-34. What is the maximum fine and imprisonment that may be imposed upon a Federal employee who knowingly and willfully violates an allocation, apportionment, or appropriation?
1. \$ 500 and 1 year
  2. \$2,000 and 2 years
  3. \$5,000 and 2 years
  4. \$5,000 and 5 years
- 6-35. Expenditures represent the actual payment of funds by the
1. Treasury Department
  2. activity incurring the charge
  3. General Accounting Office
  4. Navy Finance Center, Cleveland
- 6-36. Why is expenditure control important?
1. Because the rate and level of Government spending have great impact on the economy of the country
  2. Because the national debt limit cannot be exceeded
  3. Because under no circumstances may the budget be exceeded
  4. Because timing of Treasury payments must be accurately forecast
- 6-37. The rate at which deliveries are made under a procurement contract is often determined by which of the following factors?
1. The efficiency of the receiving agency's accounting system
  2. Expenditure limitations
  3. The date the procurement request was submitted in relation to the budget submission date
  4. The date the procurement request was approved
- 6-38. How is reprogramming defined?
1. Resubmitting a budget request which was denied
  2. Submitting proposed budget changes
  3. Shifting funds within an appropriation from the original purpose for which they were justified
  4. Submitting requests for programs which were not previously considered
- 6-39. In order to ensure that funds are handled in accordance with the intent of Congress, the Navy instituted what procedure?
1. Appropriation procedure
  2. Allotment procedure
  3. Apportionment procedure
  4. Allocation procedure
- 6-40. Who normally reviews and approves reprogramming actions that exceed established thresholds?
1. OMB
  2. NAVCOMPT
  3. SECDEF
  4. Congressional appropriations committees
- 6-41. When the proposed reprogramming exceeds specified limits, it must be approved by whom?
1. OSD
  2. NAVCOMPT
  3. CNO
  4. CMC
- 6-42. A request for a supplemental appropriation could be submitted to the Congress if additional funds are needed to do what?
1. Modify the purpose of previously approved programs during periods of international stress only
  2. Support the NIF operating budget
  3. Augment programs through a transfer of funds between programs of a current appropriation
  4. Increase obligational authority made available under a current appropriation
- 6-43. Assume that Congress does NOT extend the period of availability for expenditure of the annual appropriation for fiscal year 1980. On what date is any unexpended balance in the appropriation transferred to a successor account?
1. 1 October 1980
  2. 1 October 1981
  3. 1 October 1982
  4. 1 October 1983

- 6-44. Multi-year appropriations are always available for obligation for 5 years.  
1. True  
2. False
- 6-45. A no-year appropriation is available for obligation and expenditure for as long as necessary to pay for the program or until the time Congress specifies.  
1. True  
2. False
- 6-46. Authorizations to incur obligations and make expenditures against a Navy appropriation are originally granted by OMB.  
1. True  
2. False
- 6-47. Who establishes amounts of operating budgets and obligational authority for all major claimants to O&MN funds?  
1. NAVCOMPT for SECNAV  
2. CNM  
3. CNO Financial Control  
4. Director of Navy Program Planning

- 6-48. Requirements of the Anti-Deficiency Act concerning the flow of authorizations include which of the following?  
1. An unbroken chain showing the direct issuance of authorizations from the Director of the Office of Management and Budget to the individual immediately responsible for the creation of obligations  
2. Placing personal responsibility for obligations incurred directly on the official receiving the authorization  
3. Documentation of authorizations  
4. All of the above

To answer questions 6-49 through 6-54, select from column B the type of authorization that has the characteristic listed in column A.

A. Characteristics

- 6-49. This authorization obligates appropriations in the same manner as contracts placed with commercial firms
- 6-50. This is a specific, definite order placed with a Government-owned establishment for services or for the manufacture of material
- 6-51. This authorization is usually used to obligate funds by means of a procurement contract
- 6-52. The holder of this type of authorization may incur expenditures within its stated purpose
- 6-53. This authorization is recorded by the cognizant bureau/office/command as a firm legal obligation after acceptance by the performing activity
- 6-54. This authorization is used when requesting material and services from other military departments

B. Authorizations

1. Allotment
2. Project Order
3. Procurement Document
4. Requisition



- 6-55. Obligation and expenditure review is a procedure established to assist headquarters components in controlling the obligation and expenditure of funds under their administration.
1. True
  2. False
- 6-56. The obligation and expenditure review has value for managers in that the results suggest which of the following information?
1. How overobligation and overexpenditure may be avoided
  2. When adjustments are needed
  3. Both 1 and 2 above
  4. How future improvements in financial management may be achieved
- 6-57. The budget is a useful instrument of the Navy because it provides which of the following benefits?
1. A means for establishing and controlling program plans
  2. Strong motivation for the orderly execution of programs
  3. A convenient measuring device for checking programs
  4. All of the above
- 6-58. Data used for performance review are valuable for all of the following purposes EXCEPT
1. substantiating budget estimates for succeeding years
  2. determining what additional reserves may be established
  3. determining when established reserves may be released
  4. justifying the preceding year's budget
- 6-59. The Mid-Year Review uses the actual progress during the first 6 months of the budget year to evaluate program status in relation to budget execution plans.
1. True
  2. False

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Learning Objective: Recognize the procedures, objectives, and principles of budget execution under operating budgets at the field level as compared to the headquarters level.

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- 6-60. Approved operating budgets are used to issue obligational authority under the O&MN and RDT&E,N appropriations.
1. True
  2. False
- 6-61. The CNO Financial Control Division issues operating budgets (OBs) to all Navy activities that administer funds under the O&MN appropriation.
1. True
  2. False
- 6-62. Major claimants receive expense limitations that provide funds for operation and maintenance expenses within their commands.
1. True
  2. False
- 6-63. Major claimants, subclaimants, and expense limitation holders cover their headquarters operating expenses from
1. allotments
  2. operating targets
  3. operating budgets
  4. allocations
- 6-64. All of the following statements are true of operating targets (OPTARS) EXCEPT
1. OPTARS are issued to certain small activities and units of the Operating Forces
  2. OPTARS are issued from funds within the cognizant command's operating budget
  3. OPTARS are broken down into centrally controlled expense elements
  4. OPTAR holders submit reports and documents to their respective commands for the obligational control of specified materials and services

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Learning Objective: Recognize the methods used for budget execution at the activity level including the responsibilities and controls imposed on administrators.

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- 6-65. The operating budget for a responsibility center reflects the commanding officer's estimate of the total resources needed for accomplishing the activity's mission including any anticipated work/service for others.
1. True
  2. False

6-66. Section 3679(g), Revised Statutes, requires Government agencies receiving funds to be responsible for establishing administrative regulations to prevent obligations and expenditures in excess of authorized amounts in which of the following?

1. An appropriation
2. An apportionment
3. A reappropriation
4. All of the above

6-67. Who is responsible for seeing that all affected local personnel are made aware of the penalties that may be imposed on persons who violate the Anti-Deficiency Act (Section 3679 of the Revised Statutes, as amended, 31 USC 665)?

1. NAVCOMPT
2. Field activity commander
3. Commanding officer
4. Division officers

6-68. Which of the following amount(s) is/are subject to Section 3679, R.S.?

1. Total direct expense and total operating budget
2. Total direct expense and new obligational authority
3. Total operating budget only
4. New obligational authority only

6-69. Although a commanding officer may use staff assistance for a variety of financial functions, the commanding officer may NOT delegate his financial responsibilities to a subordinate.

1. True
2. False

6-70. Commanding officers delegate considerable responsibility to department heads but must require compliance with all laws and regulations governing the use of appropriated funds.

1. True
2. False

6-71. How does a commanding officer normally use the activity's comptroller?

1. To serve as the budget administrator
2. To carry out functions that are related to integrated financial management
3. To be responsible for strict compliance with accounting and reporting procedures as prescribed
4. To do all of the above

Some important provisions of Section 3679, R.S., that are essential for all personnel responsible for obligating or expending public funds to know include the following:

No officer or employee of the United States shall accept voluntary service for the United States except in cases of emergency involving the safety of human life or the protection of property.

Any officer or employee of the United States who violates subsection(s) (a), (b), or (h) of Section 3679, Revised Statutes, as amended (31 USC 665), is subject to appropriate administrative discipline, including suspensions from duty without pay or removal from office.

An officer or employee of the United States, if convicted of willfully violating subsection(s) (a), (b), or (h) of 31 USC 665 may be fined NOT more than \$5,000 or imprisoned for NOT more than 2 years, or both.

Reports of violations of Section 3679, Revised Statutes, are made by the head of the agency to the President (via the Office of Management and Budget) and to the Congress.

# Assignment 7

## The Budget Process; Financing; Accounting at Headquarters Level

Textbook Assignment: Chapters 9 and 10 (pages 10-1 through 10-10)

- The following material on the revised budget process and a related glossary is taken from "The United States Budget in Brief - Fiscal Year 1978."

### THE BUDGET PROCESS

The budget sets forth the President's proposed financial plan of operation for the Federal Government for the upcoming fiscal year. In raising tax revenues and spending them, the Federal Government allocates resources between the private and public sectors of the economy. Within the public sector, the distribution of outlays among individual programs reflects the priorities that are determined through the interaction of the President, the executive branch agencies, and the Congress. The budget process is thus a crucial focus for the determination of national priorities. This section describes that process, and its four interrelated phases: (1) executive formulation and transmittal, (2) congressional action, (3) budget execution and control, and (4) review and audit.

#### EXECUTIVE FORMULATION AND TRANSMITTAL

The President's transmittal of his budget proposals to the Congress is the result of many months of planning and analysis throughout the executive branch. Formulation of the FY 1978 budget, transmitted to the Congress in January 1977, began in the spring of 1976. Each spring, agency programs are evaluated, policy issues are identified, budget projections are made, and preliminary program plans are then presented to the President.

The President reviews the budget projections in the light of the economic outlook, and establishes general budget and fiscal policy guidelines for the fiscal year that begins over a year later, on October 1. Tentative policy determinations and planning targets are then given to the agencies as guidelines for the preparation of their budgets.

In the fall, agencies formulate their proposed budgets, which are reviewed in detail by the Office of Management and Budget and presented to the President in the context of overall fiscal policy issues. The budget transmitted to Congress thus reflects the President's recommendations for individual programs, as well as total outlays and receipt levels appropriate to the state of the economy. Supplemental budget requests and amendments may be submitted later to cover needs unforeseen at the time the budget was formulated.

As a result of the Congressional Budget Act of 1974, the President must update this budget on or before April 10 and July 15, taking into account newly enacted legislation, new executive branch recommendations, and new economic assumptions. The act also requires him to transmit by November 10 current services estimates for the upcoming fiscal year. These estimates are projections of the budget authority and outlays required to continue programs in the upcoming fiscal year without any policy changes.

#### CONGRESSIONAL ACTION

The Congress, which can act as it wishes on the President's budget proposals, begins its formal review of the budget when the President transmits his current services estimates. Review of these estimates is intended to lay a base for consideration of the President's January budget.

Before considering appropriations for a specific program, the Congress first enacts legislation that authorizes an agency to carry out that program. Such legislation authorizes an appropriation for the program, and, in some cases, sets a limit on the amount that can be appropriated.

Many programs are authorized for several years, or indefinitely; other programs, such as nuclear energy, defense procurement, and foreign affairs, require annual authorization. The granting of budget authority usually is a separate, subsequent action. In many cases, budget authority becomes available each year only as voted by the Congress. In other cases, the Congress has voted

permanent budget authority, under which funds become available annually without further congressional action.

Under procedures mandated by the Congressional Budget Act of 1974, the Congress considers budget totals prior to completing action on individual appropriations. The act requires that the House and Senate Budget Committees receive reports on budget estimates from all other congressional committees by March 15, and a fiscal policy report from the Congressional Budget Office by April 1. By May 15, the Congress adopts a concurrent resolution containing budget targets. By September 15, the Congress completes action on setting budget ceilings, and by September 25, the Congress completes action on any required reconciliation bill or resolution. A summary of the congressional timetable is presented below.

#### Congressional Budget Timetable

On or before:	Action to be completed:
November 10 - - - - -	-President transmits current services budget.
15th day after Congress convenes - - - - -	-President transmits his budget.
March 15 - - - - -	-Committees submit reports to budget committees.
April 1 - - - - -	-Congressional Budget Office submits report to budget committees.
April 15 - - - - -	-Budget committees report first concurrent resolution on the budget to their Houses.
May 15 - - - - -	-Committees report bills authorizing new budget authority.
May 15 - - - - -	-Congress adopts first concurrent resolution on the budget.
7th day after Labor Day - - - - -	-Congress completes action on bills providing budget authority.
September 15 - - - - -	-Congress completes actions on second required concurrent resolution or the budget.
September 25 - - - - -	-Congress completes action on reconciliation bill or resolution, or both, implementing second concurrent resolution.
October 1 - - - - -	-Fiscal year begins.

Congressional consideration of requests for appropriations and for changes in revenue laws follows an established pattern. They are considered first in the House of Representatives, where the Ways and Means Committee reviews proposed revenue measures and the Appropriation Committee, through its subcommittees, studies the proposals for appropriations. These committees then recommend the action to be taken by the House of Representatives. As the appropriations and tax bills are approved by the House, they are forwarded to the Senate, where a similar process is followed. In case of disagreement between the two Houses of Congress, a conference committee (consisting of Members of both bodies) resolves the issues and submits a report to both Houses for approval. Measures are then transmitted to the President, in the form of an enrolled bill, for his approval or veto. When action on appropriations is not completed by the beginning of the fiscal year, the Congress may enact a "continuing resolution" to provide authority for the affected agencies to continue operations until their regular appropriations are approved.

#### BUDGET EXECUTION AND CONTROL

Once approved, the budget becomes the financial basis for the operation of agencies during the fiscal year. Most budget authority and other budgetary resources are made available by the Office of Management and Budget under an apportionment system designed to assure the effective and orderly use of available authority.

The Impoundment Control Act of 1974 provides that the executive branch, in regulating the rate of spending, must report to the Congress any deferrals or proposed rescissions of budget authority. Deferrals, which are temporary withholdings of budget authority, cannot extend beyond the end of the fiscal year, and may be overturned by either House of the Congress at any time. Rescissions, which permanently cancel existing budget authority, must be enacted by the full Congress. If Congress does not approve a proposed rescission within 45 days of continuous session, the withheld funds must be made available for obligation.

#### REVIEW AND AUDIT

Individual agencies are responsible for assuring that the obligations they incur and the resulting outlays are in accordance with the laws and regulations. The Office of Management and Budget reviews program and financial reports and the General Accounting Office, a congressional agency, regularly audits, evaluates, and reports on Federal programs.

#### Glossary of Budget Terms<sup>1</sup>

- AUTHORIZATION**—Basic substantive legislation enacted by Congress that sets up or continues the legal operation of a Federal program or agency. Such legislation is normally a prerequisite for subsequent appropriations, but does not usually provide budget authority (see below).
- BUDGET AMENDMENT**—A proposal, submitted to the Congress by the President after his formal budget transmittal, but prior to completion of appropriation action by the Congress, that revises his previous budget request.
- BUDGET AUTHORITY (BA)**—Authority provided by law to enter into obligations that generally result in outlays. It may be classified by the period of availability (1-year, multiple-year, no-year), by the timing of congressional action (current or permanent), or by manner of determining the amount available (definite or indefinite). The basic forms of budget authority are:
- Appropriations—budget authority provided through the congressional appropriation process that permits Federal agencies to incur obligations and make payments.
  - Borrowing authority—statutory authority, not necessarily provided through the appropriation process, that permits Federal agencies to incur obligations and make payments from borrowed money.
  - Contract authority—statutory authority, not necessarily provided through the appropriations process, that permits Federal agencies to enter into contracts or incur other obligations in advance of an appropriation.
- BUDGET RECEIPTS**—Money, net of refunds, collected from the public by the Federal Government through the exercise of its governmental or sovereign powers and as premiums from voluntary participants in Federal social insurance programs closely associated with compulsory programs. Excluded are amounts received from strictly business-type transactions (such as sales, interest, or loans) and payments between Government accounts. (See offsetting receipts.)
- BUDGET SURPLUS (+) OR DEFICIT (-)**—The difference between budget receipts and outlays.
- CONCURRENT RESOLUTION ON THE BUDGET**—A resolution passed by both Houses of Congress but not requiring the signature of the President, setting forth, reaffirming, or revising specified congressional budget totals for the Federal Government for a fiscal year.
- CONTINUING RESOLUTION**—Legislation enacted by Congress to provide budget authority for specific ongoing activities when a regular appropriation for such activities has not been enacted by the beginning of the fiscal year.
- CONTROLLABILITY**—The ability of Congress or the President to control outlays during a fiscal year without changing existing law. The concept "relatively uncontrollable" includes outlays for open-ended programs and fixed costs, such as interest on the public debt, and social security and veterans benefits, as well as outlays to liquidate prior-year obligations.
- CURRENT SERVICES ESTIMATE**—Projections of estimated budget authority and outlays for the upcoming fiscal year at the same program level as and without policy changes from the fiscal year in progress. To the extent mandated by existing law, estimates take into account the budget impact of anticipated changes in economic conditions (such as unemployment or inflation), beneficiary levels, pay increases, and benefit changes. The Congressional Budget and Impoundment Control Act of 1974 requires that the President submit current services estimates to the Congress by November 10 of each year.
- DEFERRAL**—Any action or inaction by an officer or employee of the United States that temporarily withholds, delays, or effectively precludes the obligation or expenditure of budget authority. Deferrals may not extend beyond the end of the fiscal year and may be overturned at any time by either House of Congress.

<sup>1</sup>These definitions are based on the booklet "Budgetary Definitions," published by the General Accounting Office in November 1975.

**FEDERAL FUNDS**—Funds collected and used by the Federal Government for the general purposes of the Government. There are four types of Federal fund accounts: the general fund, special funds, public enterprise (revolving) funds, and intragovernmental funds. The major Federal fund is the general fund, which is derived from general taxes and borrowing. Federal funds also include certain earmarked receipts, such as those generated by and used for the operations of Government-owned enterprises.

**FISCAL YEAR**—The yearly accounting period for the Federal Government. Beginning with Fiscal Year 1977, fiscal years for the Federal Government begin on October 1 and end on September 30. Prior to Fiscal Year 1977, the fiscal year began on July 1 and ended on June 30. The fiscal year is designated by the calendar year in which it ends; e.g., Fiscal Year 1977 is the fiscal year ending September 30, 1977.

**IMPOUNDMENT**—Any action or inaction by an officer or employee of the Federal Government that precludes the obligation or expenditure of budget authority provided by the Congress (see deferral and rescission).

**OBLIGATIONS**—Amounts of orders placed, contracts awarded, services rendered, or other commitments made by Federal agencies during a given period that will require outlays during the same or a future period.

**OFF-BUDGET FEDERAL ENTITIES**—Organizational entities, federally owned in whole or in part, whose transactions have been excluded from the budget totals under provisions of law; e.g., the Federal Financing Bank. These transactions are not included in the budget totals, but are presented separately in the budget documents.

**OFFSETTING RECEIPTS**—Collections or deposits to receipt accounts that are offset against budget authority and outlays rather than being counted as budget receipts. They are composed of (1) proprietary receipts from the public derived from Government activities of a business-type or market-oriented nature that are offset against related budget authority and outlays; and (2) intragovernmental transactions. Intragovernmental transactions are payments from governmental accounts to budgetary receipt accounts. Since these payments are from the Government to itself, they are offset against outlays rather than being counted as budget receipts.

**OUTLAYS**—Checks issued, interest accrued on the public debt, or other payments made, net of refunds and reimbursements.

**RESCISSION**—Enacted legislation canceling budget authority previously provided by the Congress.

**SUPPLEMENTAL APPROPRIATION**—An appropriation enacted as an addition to a regular annual appropriation act. Supplemental appropriations provide additional budget authority beyond original estimates for programs or activities (including new programs authorized after the date of original appropriation act) for which the need for funds is too urgent to be postponed until the next regular appropriation.

**TAX EXPENDITURES**—Losses of tax revenue attributable to provisions of the Federal tax law that allow a special exclusion, exemption, or deduction from gross income or provide a special credit, preferential rate of tax, or a deferral of tax liability.

**TRANSITION QUARTER**—The 3-month period (July 1 to September 30, 1976) between Fiscal Year 1976 and Fiscal Year 1977 resulting from the change from a July 1 through June 30 fiscal year to an October 1 through September 30 fiscal year beginning with Fiscal Year 1977.

**TRUST FUND**—Funds collected and used by the Federal Government for carrying out specific purposes and programs according to terms of a trust agreement or statute, such as the social security and unemployment trust funds. Trust funds are not available for the general purposes of the Government. Trust fund receipts that are not anticipated to be used in the immediate future are invested in interest-bearing Government securities and earn interest for the trust fund.

● Read the preceding information on the Budget Process before attempting to answer questions 7-1 through 7-8.

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Learning Objective: Recognize the changes in the budget formulation cycle and in budget execution required by the Congressional Budget Act of 1974 and the Impoundment Control Act of 1974, including the change made in the Government's fiscal year.

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7-1. Beginning with Fiscal Year 1977, fiscal years for the Federal Government begin on what date?

1. January 1
2. June 30
3. October 1
4. December 31

7-2. Fiscal years for the Federal Government (after October 1, 1976) end on what date?

1. January 1
2. July 1
3. September 30
4. December 31

- 7-3. What is legislation enacted by Congress to cancel budget authority previously given called?
1. An outlay
  2. A rescission
  3. An impoundment
  4. A deferral

- 7-4. Impoundment is an action by Congress to require the obligation of funds.
1. True
  2. False

- 7-5. Which of the following may NOT extend beyond the end of the fiscal year?
1. An obligation
  2. An impoundment
  3. A deferral
  4. A budget authority

- 7-6. As a result of the Congressional Budget Act of 1974, the President must update the Federal budget on or before April 10 and July 15 of each year.
1. True
  2. False

- 7-7. Any deferrals or proposed rescissions of budget authority must be reported to the Congress by the executive branch.
1. True
  2. False

- 7-8. Withheld funds must be made available for obligation, if Congress does NOT approve a proposed rescission within 45 days of continuous session.
1. True
  2. False

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Learning Objective: Specify the various types of financial assistance authorized for defense contractors.

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- 7-9. The basic reference for Defense contractor financing is the Defense Acquisition Regulation, Appendix E.
1. True
  2. False

- 7-10. A guaranteed loan authorized by the Department of the Navy ensures that the financing institution will suffer no loss under the contract in question.
1. True
  2. False

To answer questions 7-11 through 7-17 select from column B the individual or agency that is responsible under Navy's guaranteed loan procedure for the action in column A.

A. Actions

B. Individuals and Agencies

- |  |                                  |
|--|----------------------------------|
| 7-11. Approves major changes in the terms of the loan  | 1. District Federal Reserve bank |
|  | 2. Contractor                    |
| 7-12. Approves minor changes in the terms of the loan  | 3. Department of the Navy        |
| 7-13. Transmits a copy of the loan application to the Navy   | 4. Federal Reserve Board         |
| 7-14. Applies for the loan   |                                  |
| 7-15. Authorizes the guarantee   |                                  |
| 7-16. Forwards credit report on borrower to Federal Reserve Board for transmittal to the Navy  |                                  |
| 7-17. Issues the guarantee agreement   |                                  |
| 7-18. In the processing of a guaranteed loan, which organization applies for the loan guarantee, disburses the funds, and administers the loan?          |                                  |
|  | 1. Contractor                    |
|  | 2. District Federal Reserve bank |
|  | 3. Financing institution         |
|  | 4. Federal Reserve Board         |
| 7-19. Amounts paid under a contract by the Government to prime contractors in anticipation of complete performance under the contract are known as what? |                                  |
|  | 1. Advance payments              |
|  | 2. Progress payments             |
|  | 3. Payment certificates          |
|  | 4. Federal loans                 |

On the basis of having just been awarded a prime contract by the Government, the XYZ Corporation is able to borrow an unsecured loan of \$50,000 from the White Lending Institution on 1 January. The Government makes an advance payment of \$50,000 to XYZ Corp. on 1 February. Fourth National Bank grants a guaranteed loan of \$75,000 to XYZ Corp. on 15 February, and an insurance company loans XYZ Corp. \$100,000 on 20 February. Subsequently XYZ Corp. runs into difficulties, defaults on payments, and indicates that it will not be able to perform on its contract. White Lending Institution takes legal steps to recover its money and shortly afterward the other lending organizations make claims on XYZ.

- 7-20. Which claim has precedence over all the others?
1. White Lending Institution, because it made the first loan and the first effort for satisfaction
  2. The Government, because its lien is paramount
  3. Fourth National Bank, because its loan was guaranteed by the Government
  4. The insurance company, because it advanced the most money

- 7-21. Before a contractor may receive an advance payment from the Navy, the necessity for such financing must be confirmed by the
1. Federal Reserve Board
  2. cognizant inspector of naval material
  3. Office of the Comptroller of the Navy
  4. District Federal Reserve bank

- 7-22. Payments for the completion and delivery of a portion of the units called for in a contract are known as
1. payment certificates
  2. partial payments
  3. progress payments
  4. advance payments

- 7-23. Payments made to a contractor and based upon actual expenditures, work performed, or a particular stage of completion are known as
1. advance payments
  2. partial payments
  3. progress payments
  4. payment certificates

Note that the Assistant Secretary of Defense (Installations and Logistics) is now the Assistant Secretary of Defense (Manpower, Reserve Affairs, and Logistics).

- 7-24. Before customary progress payments are made, what must the contracting officer determine?

1. That the contractor's financial condition is such that the granting of progress payments will not result in the Government's assuming an undue risk
2. That the contract requires a bond as security from the contractor
3. That the proposed action has been coordinated with the other military services
4. That the contract provides for a lien in favor of the Government

- 7-25. A progress payment that does NOT qualify as a customary progress payment is called an unusual progress payment.
1. True
  2. False

- 7-26. Unusual progress payments must be approved or coordinated by which of the following officials, departments, or offices?
1. Approved by the head of the procuring agency
  2. Approved by the Office of the Comptroller of the Navy
  3. Coordinated with the other military departments and the Assistant Secretary of Defense (Manpower, Reserve Affairs, and Logistics)
  4. All of the above

- 7-27. Which of the following situations would result in a debt to the Government?
1. The contractor underpays on sales of military surplus property
  2. The contractor delivers defective items that require replacement parts
  3. The contractor commits a breach of contract on advance payments
  4. All of the above would result in a debt to the Government

- 7-28. Who is responsible for the collection of renegotiation liabilities?
1. Comptroller of the Navy
  2. Secretary of the Navy
  3. Secretary of Defense
  4. Renegotiation Board

- 7-29. Decisions to defer collection of renegotiation liabilities are made by whom?
1. Comptroller of the Navy
  2. Secretary of the Navy
  3. Secretary of Defense
  4. Renegotiation Board

- 7-30. Amounts due from contractors are expected to be repaid in cash, usually a lump sum.
1. True
  2. False



7-31. When amounts due from contractors are collected by withholding amounts otherwise due these contractors, such withholdings are usually accomplished through the use of the Consolidated Payment Hold Up List, which contains what information?

1. The indebtedness of a contractor to the Navy
2. The names of contractors indebted to various departments of the Government
3. The past performance of contractors in fulfilling their obligations under Government contracts
4. Contractors from whom Government contracts should be withheld pending removal of their names from the list

7-32. A naval activity may enter into deferred payment arrangements with a contractor without reference to higher authority when full payment is to be made within what maximum period?

1. 30 days
2. 45 days
3. 3 months
4. 6 months

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Learning Objective: Recognize the purposes, procedures, and responsibility for Navy Management funds, nonappropriated funds, on-base banking facilities, international financial transactions, and the use of military payment certificates.

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7-33. A management fund is a fund established from contributions or obligational authorizations from other funds or appropriations for the performance of a common task.

1. True
2. False

7-34. The Navy Management Fund may be used to finance which of the following?

1. Industrial operations
2. Purchases of equipment for stock
3. Purchases of supplies for use in the projects operated under the Fund
4. All of the above

7-35. The establishment of a Navy Management Fund account requires the approval of whom?

1. Comptroller of the Navy
2. Secretary of the Navy
3. Secretary of Defense
4. Secretary of the Treasury

To answer questions 7-36 through 7-42, select from column B the official responsible for the function listed in column A.

A. Functions

B. Officials

7-36. Providing limited commercial banking facilities at isolated foreign and domestic naval and Marine Corps installations

1. Comptroller of the Navy
2. Secretary of the Treasury

7-37. Requesting a banking facility where there is an on-base need

3. Commanding officer

4. Secretary of State

7-38. Selecting a bank to operate as a depository and financial agent of the United States and to provide limited banking services in isolated installations

7-39. Setting up procedures for the use of local currencies in Turkey, with whom the United States has a Base Rights Agreement

7-40. Establishing controls for bank deposits of nonappropriated funds

7-41. Protection of all local nonappropriated funds under his jurisdiction

7-42. Submitting detailed data on the need for an on-base bank facility

7-43. Military payment certificates (MPCs), where prescribed for use, may be used instead of United States currency for all of the following purposes EXCEPT

1. pay and allowances of naval personnel
2. purchases from ship's stores
3. per diem expense payments
4. legal tender for payments to a civilian

7-44. The introduction and use of MPCs in a specific area is approved by whom?

1. Department of Defense
2. Department of State
3. Department of the Treasury
4. All of the above

Learning Objective: Determine the types of financial aid provided for dependents' schooling and the appropriate responsible Federal agencies and officials.

- 7-45. The responsibility for the schooling of overseas dependents has been delegated by the Secretary of Defense to the Secretaries of the Army, Air Force, and Navy.
1. True
  2. False

Responsibility for operation of the School System for Overseas Dependents has been delegated to several officials. To answer questions 7-46 through 7-48, select the official from column B who is responsible for the administration of each program/function listed in column A.

A. Programs/ Functions	B. Officials
7-46. Financial assistance for nonoverseas dependents schools	1. Assistant Secretary of Defense (Manpower, Reserve Affairs, and Logistics)
7-47. Logistic support of individual dependents schools	2. Commanding officers
7-48. Financial responsibility for the overseas dependents schools	3. Secretary of the Navy
	4. U.S. Secretary of Education
7-49. Most Navy dependents who attend schools within the United States go to schools that are operated and financed in which of the following ways?	
	1. Operated by the local government unit for all children residing in the area
	2. Financed in part by the military service with the largest number of children in the school district
	3. Both 1 and 2 above
	4. Subsidized partially by the Department of the Navy

- 7-50. If local schools in the United States or Puerto Rico are not available or cannot provide suitable free public education for Navy dependents, who is responsible for arranging for their schooling?
1. Secretary of the Navy
  2. Secretary of Education
  3. U.S. Commissioner of Education
  4. Base commander

- 7-51. Who may attend a Section 6 school?
1. On-base dependents
  2. Some off-base dependents in Puerto Rico
  3. Both 1 and 2 above
  4. Any military dependent

- 7-52. How are funds spent in operating a Section 6 school reimbursed by the U.S. Secretary of Education?
1. In full, on a quarterly basis
  2. In part, on a fiscal year basis
  3. In part, with the military service paying 50% of total costs
  4. Both 2 and 3 above

● DOD Instruction 1342.6 of August 26, 1976, gave financial responsibility for DOD overseas dependents schools to the Director, Department of Defense Dependents Schools (DODDS).

Learning Objective: Indicate the sources of revenue and allocations, and what controls of funds are imposed under the laws governing accounting procedures.

- 7-53. Where does the highest percentage of Government revenue come from?
1. Excise taxes
  2. Individual income taxes
  3. Corporation income taxes
  4. Borrowing
- 7-54. Funds under naval appropriations are normally allocated to the responsible Navy bureau, office, or command by whom?
1. Office of Management and Budget
  2. Chief of Naval Operations
  3. Budget Advisory Committee
  4. Comptroller of the Navy
- 7-55. Accounting provides information to management, to the President, the Congress, and the public as to the results of an agency's use of its allocated funds.
1. True
  2. False

- 7-56. The Joint Program for Improving Accounting was set up in response to a need for better fiscal control of expanded and decentralized Government activities.
1. True
  2. False

Accounting procedures have frequently been affected by congressional legislation. To answer questions 7-57 through 7-62, select from column B the Public Law that provided the effect listed in column A.

A. Effects

B. Laws

- |  |  |
|--|--|
| 7-57. Transferred the function of payment of certified claims from General Accounting Office to several agencies                               | 1. National Security Act Amendments of 1949 (PL 216)     |
| 7-58. Made provisions for the accumulation of fiscal data needed in the preparation and support of budget requests                             | 2. Budget and Accounting Procedures Act of 1950 (PL 784) |
| 7-59. Required all departments and establishments to use cost-based budgets  | 3. PL 84-798   |
| 7-60. Directed that action be taken to bring about a synchronization between accounting and budget classification and organizational structure | 4. PL 84-863 (August 1, 1956)                            |
| 7-61. Delineated area of responsibility for accounting, auditing, and financial reporting in the Government                                    |  |
| 7-62. Made specific provisions for measuring the effectiveness and economy of performance at each management level                             |  |

- 7-63. Which of the following laws affecting accounting procedures is still in the process of implementation by DOD?
1. Public Law 784 of 1950
  2. Public Law 216, Title IV, of 1949
  3. Public Law 84-863
  4. Public Law 84-798

- 7-64. The Navy has installed a single entry system of accounting at the allotment level.
1. True
  2. False

- 7-65. The Navy now uses an accrual accounting system for its Operation and Maintenance appropriation and its Research, Development, Test and Evaluation appropriation.
1. True
  2. False

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Learning Objective: Recognize the basic accounting principles used by the Comptroller General of the United States as guidelines for all Federal Government executive agencies.

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- 7-66. The principal purpose of the Comptroller General guidelines for all agencies is to set up a standard accounting system to achieve consistency in methods, structure, and types of information to be used.
1. True
  2. False
- 7-67. Each agency accounting system must meet all of the following standards EXCEPT
1. reflecting interagency and inter-fund transactions clearly and separately
  2. being supported by well-documented records
  3. being kept on a centralized basis
  4. being designed so that Congress and other agencies can get needed financial information efficiently
- 7-68. A fund comprises an accounting entity and is a sum of money or other resources set aside for general or specific purposes.
1. True
  2. False

- 7-69. Classifications of Federal Government accounts for monies from taxes include which of the following?
1. Special Fund Accounts
  2. General Fund Accounts
  3. Revolving and Management Fund Accounts
  4. All of the above
- 7-70. An account structure relates to the records associated with a specific fund which are kept on a double entry basis.
1. True
  2. False
- 7-71. In what part of the account structure would fines and penalties be entered?
1. Balance sheet accounts
  2. Income and expense statement
  3. Receipt accounts
  4. Accrued expenditure accounts
- 7-72. To prevent obligations or expenditures from exceeding appropriated, apportioned, or reapportioned amounts, each Government agency is required by law to have a system of administrative control.
1. True
  2. False
- 7-73. Which accounting method presents a true picture of financial condition, since accrued expenses and income are shown?
1. Cost accounting
  2. Property accounting
  3. Accrual accounting
  4. Budgetary accounting
- 7-74. What is the method of accounting called that brings together all appropriate elements of costs to complete a particular unit of work?
1. Cost accounting
  2. Property accounting
  3. Accrual accounting
  4. Budgetary accounting
- 7-75. Which, if any, of the following factors must be considered in setting up cost accounting for funds other than Operation and Maintenance?
1. Will the benefits to be derived from the added recordkeeping justify the added expense?
  2. Are there personnel available for the job?
  3. Are the data to be collected required for reporting?
  4. None of the above factors must be considered

## Assignment 8

Accounting at Headquarters Level (continued); Accounting at Field Level

Textbook Assignment: Chapters 10 and 11 (pages 10-9 through 10-34 and 11-1 through 11-21)

Learning Objective: Recognize the role of accounting in the Navy; its effect on present and future operations, and the lines of accountability for funds.

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- 8-1. Legislative controls to safeguard public funds stem from the Congress. Who is charged with interpreting congressional intent and ensuring departmental compliance?
1. Office of Management and Budget
  2. General Accounting Office
  3. Secretary of the Navy
  4. Comptroller of the Navy
- 8-2. Each appropriation warrant must be signed by the
1. Director of the Office of Management and Budget
  2. Comptroller of the Navy
  3. Secretary of the Treasury
  4. Comptroller of the Department of Defense
- 8-3. An appropriation warrant is in many respects similar to which of the following documents?
1. A bill
  2. A check
  3. A contract
  4. An invoice
- 8-4. At what point in the funding procedure does money first become available for the use of a specific agency?
1. As soon as an appropriation act has been passed and an appropriation warrant received
  2. After an apportionment and prior to an allocation
  3. After an allocation and prior to an allotment
  4. After apportionment, allocation, and receipt of an allotment or an approved operating budget
- 8-5. In Navy accounting, ledgers maintained by allottees are subsidiary to the control accounts of the headquarters ledgers.
1. True
  2. False
- 8-6. The functions of auditing and summarizing detailed data are performed for the headquarters components by Navy regional finance centers.
1. True
  2. False
- 8-7. At which level is Navy accounting broken down into fidelity accounting, statistical accounting, and budgetary and allotment accounting?
1. The field activity level only
  2. The office/bureau/command level only
  3. The departmental level
  4. The field activity and office/bureau/command levels
- Questions 8-8 through 8-11 pertain to the various types of Navy accounting. Mark each question True or False.
- 8-8. Fidelity accounting includes appropriation accounting.
- 8-9. Cost accounting includes statistical accounting.
- 8-10. Budgetary and allotment accounting includes both statistical and fidelity accounting.
- 8-11. Statistical accounting includes property accountability
- 
- 8-12. Central Accounting Office Accounts are classified as master control accounts and
1. appropriation cash accounts
  2. financial accounts
  3. cost and appropriation accounts
  4. property accounts
- 8-13. The Navy's master control accounts maintained by the Navy Accounting and Finance Center, Washington, show which of the following things?
1. Current status of appropriations and funds available for disbursements
  2. Accountability for various payroll deductions
  3. Value of all ships and plants
  4. All of the above

- 8-14. Which of the following master control accounts reflects appropriations and receipts?
1. 1000
  2. 2000
  3. 4000
  4. 6100
- 8-15. Postings to the master control accounts generally are made directly from which of the following documents?
1. Journal vouchers
  2. Journals of posting
  3. Warrants
  4. All of the above
- 8-16. At the Central Accounting Office, entries in the appropriation cash ledger start with the receipt of which of the following documents?
1. A statement of accountability
  2. An expenditure register
  3. A settlement schedule
  4. An appropriation warrant
- 8-17. For what purpose are expenditure notifications from field offices used?
1. To make summary appropriation registers at the various regional finance centers
  2. As a medium for posting to Central Accounting Office ledgers
  3. For making trial balances at the regional finance centers
  4. For both 2 and 3 above
- 8-18. Settlement schedules for the Central Accounting Office are assembled how often and by whom?
1. Annually by the regional finance centers
  2. Monthly by the regional finance centers
  3. Quarterly by the comptroller at each field activity
  4. Monthly by the comptroller at each Navy activity
- 8-19. The Navy accomplishes summary financial reporting to the Treasury Department and the General Accounting Office through which of the following means?
1. Settlement Schedule
  2. Schedule of receipts and disbursements
  3. Navywide Statement of Accountability
  4. Statement of Assets and Liabilities

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Learning Objective: Recognize the control procedures governing appropriations.

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- 8-20. Accounting at the bureau/office/ command level aligns accounting responsibility with fund administration responsibility.
1. True
  2. False
- 8-21. Within the limits apportioned by the Office of Management and Budget, the amounts available to each responsible office for obligation are normally established by the
1. Secretary of Defense
  2. Comptroller of the Department of Defense
  3. Chief of Naval Operations
  4. Comptroller of the Navy
- 8-22. How is the recipient of an allocation designated in writing if the recipient is (a) head of a field activity, and (b) a subordinate official within a field activity?
1. (a) By name; (b) by title
  2. (a) By title; (b) by name
  3. Both (a) and (b) by title
  4. Both (a) and (b) by name

To answer questions 8-23 through 8-27, select from column B the term defined in column A.

A. Definitions	B. Terms
8-23. An administrator's reservation of funds based on firm procurement directives	1. Allotment 2. Expenditure 3. Obligation
8-24. A subdivision of an appropriation that gives funding authority for a specific function	4. Commitment
8-25. Final charges based on payments of vouchers, claims, or other approved documents	
8-26. An authorization for commitment, obligation, and expenditure of funds available within a sub-allocation of Military Construction, Navy funds	
8-27. The amount of money from an appropriation legally reserved for payment of an approved, specific transaction	

- 8-28. In the Bureau Appropriation Control and Budget Activity Control ledgers, differences in amounts reported by Navy regional finance centers and those reported by allotment holders are posted. What is the balance in the account called?
1. Registered expenditures
  2. Allotment expenditures
  3. Undistributed disbursements
  4. Administrative reservation of funds
- 8-29. Which of the following kinds of ledgers are designed for summary information only?
1. Subsidiary ledgers
  2. Budget project ledgers
  3. Appropriation control ledgers
  4. Budget activity control ledgers
- 8-30. Budget activity accounts are used as the basis for reports required by management.
1. True
  2. False
- 8-31. Budget projects are subdivisions of budget activity accounts.
1. True
  2. False
- 8-32. The availability of funds at the headquarters level is officially established by entries in which ledgers?
1. Subsidiary ledgers
  2. Budget activity control ledgers
  3. Appropriation control ledgers
  4. Budget project control ledgers
- 8-33. The Status of Fund Authorization (NAVCOMPT Form 2025) is used at the headquarters level to report which of the following?
1. Commitments and obligations
  2. Expenditures
  3. The dollar value of orders, by type, for work and services received and accepted
  4. All of the above
- 8-34. In general, expenditures against an appropriation account are recorded at the headquarters level only when
1. approved documents presenting final charges are received
  2. trial balances are prepared at the end of each month
  3. an order has been accepted by the budget activity
  4. an allotment has been authorized
- 8-35. Responsibility for rendering reports on funded accounts receivable lies with the allotment holders who accept orders for services to be performed on a reimbursable basis.
1. True
  2. False
- 8-36. Trial balances are prepared when bureau ledgers are closed each month for all EXCEPT which of the following reasons?
1. To balance ledgers within each appropriation
  2. To complete the cycle of automatic apportionment
  3. To provide information needed to prepare reports required by administrative directives
  4. To reconcile appropriation cash balances with appropriation Cash Accounts maintained by the Comptroller of the Navy
- 8-37. Navy appropriation symbols are established by the
1. Navy Comptroller
  2. Department of the Treasury
  3. Navy bureaus and offices
  4. Congress
- 8-38. Which of the following numerical codes identify budget projects and allotments?
1. Navy unit identification codes
  2. Object classification codes
  3. Cost codes
  4. Bureau control numbers
- 8-39. To which of the following major groups of functional accounts are costs of consumable supplies of a naval vessel related?
1. 10000
  2. 20000
  3. 50000
  4. 70000
- 8-40. In a functional account number, the breakdown by purpose and type of expenditure for each of the major and secondary series of accounts is provided by the
1. first two digits
  2. second and third digits
  3. third and fourth digits
  4. last three digits

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Learning Objective: Determine how appropriated money is expended and the role of the Navy disbursing officer.

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8-41. All accounting is based on the premise that goods and services are bought and paid for (disbursed).  
1. True  
2. False

8-42. Department of the Treasury disbursing facilities are used for Navy transactions only when required by law.  
1. True  
2. False

8-43. A disbursing officer is held financially and personally accountable for the disbursement of funds under his control.  
1. True  
2. False

8-44. An NRFC may pay civilian personnel.  
1. True  
2. False

8-45. When officers are accountable for public funds, they must render financial returns which are the basis of the official audit and settlement of their accounts by the  
1. Navy regional finance centers  
2. Navy Comptroller  
3. General Accounting Office  
4. Treasury Department

8-46. Who is responsible for the payment of dealers' bills chargeable to the Defense Contract Administrative Services Region (DCASR)?  
1. The disbursing officer attached to the activity whose funds are charged for the material  
2. The Navy Comptroller  
3. The General Accounting Office  
4. The DCASR

8-47. Functions of all NRFCs include which of the following?  
1. Consolidating summary reports of civilian labor and material issue expenditures for reporting to cognizant headquarters components  
2. Reporting the public voucher charges for stores and plant property accounting to the activities concerned  
3. Doing both 1 and 2 above  
4. Performing accounting for afloat operating budgets

8-48. The responsibilities of the Commander, Navy Finance Center, Cleveland/Director, Military Pay System, center around  
1. contract payments  
2. the examination of all vouchers and Statements of Accountability  
3. the reconciliation of expenditures and collections of all financial transactions in the Navy system  
4. the military pay system

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Learning Objective: Recognize who is responsible for accounting for funds at the field level.

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● Questions 8-49 through 8-52 apply to accounting for funds other than those under the Navy Operation and Maintenance appropriation.

8-49. Which of the following statements concerning the relationship of a fiscal office performing accounting for a shore activity with that activity is correct?  
1. It must be an organizational component of that activity  
2. It must be an organizational component of another activity  
3. It may be a component of that activity or of another designated activity  
4. It is required to be physically located within that activity

8-50. As illustrated in figure 11-1 of the textbook, which of the following fiscal functions is performed by the disbursing branch of a typical fiscal office?  
1. Maintains overall civilian payroll and payroll deduction records  
2. Prepares allotment and project order reports  
3. Disburses the civilian payrolls  
4. Prepares all cost reports

8-51. If the fiscal office that is an organizational component of one shore activity performs accounting for another shore activity, the activity for which such service is performed is known as the  
1. dependent activity  
2. accounting activity  
3. accountable activity  
4. satellite activity

8-52. Each activity that does not have a fiscal office must be assigned to an authorization accounting activity for accounting services.  
1. True  
2. False



- 8-53. In Navy accounting, what is the starting point for reporting expenditures?
1. Station commander
  2. Fleet type commander
  3. Ultimate holder of a subdivision of funds
  4. Appropriate management bureau
- 8-54. The accounting reports, suitably summarized, go up the Navy chain of command to the Secretary of the Navy, who reports to Congress.
1. True
  2. False
- 8-55. What information concerning funds must be shown on the records each management level in the Navy is required to maintain?
1. Funds obligated or expended
  2. Funds available for further obligation or expenditure
  3. Balance of funds granted
  4. All of the above
- 8-56. The purposes of Navy accounting procedures include which of the following?
1. Controlling the expenditure of funds
  2. Keeping records that continuously indicate the status of appropriated funds
  3. Collecting data that permits accurate analysis of past and projected costs
  4. All of the above
- 8-57. What limit, if any, is placed on the number of allotments that may be issued by any one allotter to one allottee under a budget activity?
1. No limit
  2. A limit of one
  3. The number of projects administered by the allottee
  4. The number of expenditures for which the allottee is obligated
- Use the following alternatives to answer questions 8-58 through 8-60.
1. Allotment level
  2. Below allotment level
  3. Headquarters level
  4. Field level
- 8-58. At what level is routine reporting of obligations and expenditures required?
- 8-59. At what level must both obligations and commitments be reported as reduction of available funds?
- 8-60. At what level are reimbursements to an allottee accounted for?
- 8-61. At what level must appropriated funds allotted to a specific project be accounted for?
1. The support bureau/office/command level
  2. The budget activity level
  3. The project level
  4. At either the command or activity level
- 8-62. The type of order document an activity uses to request reimbursement work is determined by the
1. type of requesting activity
  2. method of accounting for the work
  3. amount of funds obligated
  4. nature of the work
- 8-63. When a Project Order (NAVCOMPT Form 2053) is accepted by a naval activity, it has the same obligation status as which of the following?
1. A contract
  2. An expenditure
  3. A commitment
  4. All of the above
- 8-64. When one naval activity requests a continuing service from a second activity, what is the service (action) termed?
1. An unfunded transaction
  2. A funded transaction
  3. An obligation
  4. A commitment
- 8-65. A reservation of funds based upon a specific request which authorizes the recipient to create obligations without further recourse to the official responsible for certifying the availability of funds is known as a/an
1. obligation
  2. commitment
  3. allocation
  4. expenditure
- 8-66. An expenditure may be preceded by a previously recorded obligation or a previously recorded commitment.
1. True
  2. False
- 8-67. Which of the following records would be maintained by field activities?
1. Fund Resources Ledger
  2. Project Ledger
  3. Work Order Ledger
  4. All of the above

- 8-68. How many pages are set up in the project ledger which is subsidiary to the Fund Resources Ledger?
1. Separate pages for budget projects 92, 94, and 98
  2. A page for each budget project on NAVCOMPT Form 372
  3. As many pages as needed for both 1 and 2 above
- 8-69. The Navy regional finance centers accumulate reimbursement records and prepare appropriation registers which are forwarded to the bureaus, offices, and commands monthly.
1. True
  2. False
- 8-70. The Navy regional finance centers forward appropriation registers monthly to the bureaus, offices, and commands for what purpose(s)?
1. Verification by the headquarters component
  2. Use in posting to the applicable appropriation control ledgers
  3. Reporting the status of each allotment
  4. All of the above purposes
- 8-71. Which of the following reports would be prepared monthly to report on field activity funds?
1. Status of Fund Authorization, NAVCOMPT Form 2025
  2. Funded Accounts Receivable Report, NAVCOMPT Form 2029
  3. Accounts Receivable for Cash Sales, NAVCOMPT Form 148
  4. All of the above
- 8-72. How often must a Reconciliation Report (Expenditures/Collections) (NAVCOMPT Form 2036) be prepared?
1. Monthly
  2. Quarterly
  3. Annually
  4. Whenever unreconciled differences are apparent

## Assignment 9

### Accounting at Field Level (continued)

#### Textbook Assignment: Chapter 11 (pages 11-16 through 11-38)

Learning Objective: Determine the relationship between the supply officer and the fiscal officer and the use of material inventories and stock accounts.

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- 9-1. The basic inventory accounts in the Navy are the Navy Stock Account (NSA) and the Appropriation Purchases Account (APA). When are items procured through NSA charged to the proper appropriation?
1. When the materials are requested by the consumer activity
  2. When the items are received by the distribution center
  3. When the materials are issued for end use
  4. When the items are consumed
- 9-2. What does the cognizance symbol of a national stock number refer to?
1. Price conditions
  2. Varying degrees of quantity and dollar value of the material
  3. Control point exercising supply management of the item
  4. Stratification of the material
- 9-3. The condition code of an item of material can indicate which of the following information?
1. Condition or status of the material
  2. Supply management control point
  3. Item demand or degree of standardization
  4. All of the above
- 9-4. Which of the following basic financial and accounting records are maintained by the supply officer for an activity?
1. Plant account record and stock status report
  2. Stock status report and financial inventory control ledger
  3. Financial inventory control ledger and plant account record
  4. Stock records
- 9-5. In entering charges and credits for material transactions on the financial records being maintained, an activity's fiscal officer depends on data obtained from the activity's
1. commissary officer
  2. supply officer
  3. executive officer
  4. commanding officer
- 9-6. Under which of the following circumstances is material charged to the Appropriation Purchases Account (APA) at the time of procurement?
1. When the ultimate use is known
  2. When it is not the kind of material for which the Navy Stock Fund is used
  3. When the need for the material is specified in the allotment to the project involved
  4. In any of the above circumstances
- 9-7. What was the value of the inventories carried in the Appropriation Purchases Account in April 1979?
1. \$11.9 billion
  2. \$ 2.1 billion
  3. \$31 billion
  4. \$14 billion
- 
- Learning Objective: Recognize the classes of plant property and applicable accounting procedures.
- 9-8. Who has primary responsibility for the establishment and maintenance of plant property account records at a naval shore activity?
1. Supply officer
  2. Fiscal officer
  3. Cognizant department heads
  4. Property officer

To answer questions 9-9 through 9-14, select from column B the proper plant property classification for the expenditures listed in column A.

A. Expenditures	B. Plant Property Classes
9-9. Purchase of water rights	1. Class 1
9-10. An electric type-writer costing \$1,020	2. Class 2
9-11. Installation of partitions to make more office spaces in an old Navy building	3. Class 3
9-12. Survey costs for building a road on a Navy base	4. Class 4
9-13. Purchase of land adjacent to a Navy building to use for employee parking	
9-14. Razing a building to make way for parking spaces	
9-15. Procedures for maintaining plant property records such as plans and specifications are governed by instructions issued by the	
1. Navy Comptroller	
2. Naval Facilities Engineering Command	
3. Naval Material Command	
4. Naval Supply Systems Command	

To answer questions 9-16 through 9-18, select from column B the duty that is performed by the inventory team member listed in column A.

A. Team Members	B. Duties
9-16. Recorder	1. Tags items to show they have been checked
9-17. Caller	
9-18. Inspector	2. Sight checks all spaces to ensure that all items have been inventoried
	3. Checks data called against the property record card or listings

- 9-19. Which of the following property is normally considered minor property?
1. Filing cabinets
  2. Fences
  3. Sidewalks
  4. Utility distribution systems

Learning Objective: Specify why costs are accumulated and the methods used in local cost accounting classification.

- 9-20. Cost accounting reconciles cost data with a preset objective.
1. True
  2. False
- 9-21. One measure of the effectiveness of management in the Navy is the cost figures for programs.
1. True
  2. False

- 9-22. In cost accounting, all of the following are factors of actual costs EXCEPT
1. cost of materials
  2. standard cost
  3. cost of productive labor
  4. overhead cost
- 9-23. Based on cost accumulations, management can improve financial control and thus reduce costs.
1. True
  2. False
- 9-24. When standard costs are used, actual costs are accumulated to permit which of the following?
1. Verification of the accuracy of standard costs
  2. Comparison of standard and actual costs
  3. Both 1 and 2 above
  4. Estimation of initial costs
- 9-25. When standard costs deviate markedly from actual costs, the standard costs may be inaccurate, or the actual costs of a specific job may be out of line.
1. True
  2. False
- 9-26. A job order can be used to do which of the following?
1. Tie costs to a specific appropriation
  2. Provide for the accumulation of costs
  3. Specify the work to be done
  4. All of the above
- 9-27. Numerical codes used to provide a cost analysis beyond the detail of object classes are called
1. cost classes
  2. classification codes
  3. cost symbols
  4. identification codes
- 9-28. Cost centers are useful in accumulating data for which of the following purposes?
1. Developing overhead costs
  2. Comparing budget estimates with actual costs
  3. Analyzing trends
  4. All of the above purposes
- 9-29. Specific instructions on civilian payroll and leave recordkeeping systems are given in which of the following sources?
1. Civilian Manpower Management Instructions
  2. NAVCOMPT Manual, Volume 3
  3. Navy Civilian Personnel Instructions
  4. Naval Military Personnel Manual
- 9-30. Data for changes to payroll records come from which of the following sources?
1. Time cards or other attendance records
  2. Authenticated personnel action records
  3. Tax exemption and deduction authorizations
  4. All of the above
- 9-31. When are adjustments to the civilian payroll register balances made?
1. When a significant number of changes have occurred
  2. At the end of each week
  3. When each change occurs
  4. At the end of the applicable pay period
- 9-32. Of the following types of payroll processing procedures, which call(s) for the maintenance of a master payroll record?
1. Addressograph system
  2. The combined bookkeeping and addressograph machine system
  3. The punched card accounting machine system
  4. All of the above systems
- 9-33. What data are reported on the Payroll Certification and Summary Form (Standard Form 1128)?
1. Net payments to employees
  2. Deduction totals for taxes and retirement
  3. Deductions for savings bonds
  4. All of the above data
- 9-34. A monthly expenditure report from a naval activity showing types of labor paid from a particular appropriation subhead is called what?
1. A payroll certification and summary
  2. A payroll control register
  3. A master payroll
  4. A labor roll summary

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Learning Objective: Determine the controls, procedures, and reports used in civilian payroll accounting.

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Learning Objective: Determine how overhead costs are collected and distributed.

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- 9-35. Which of the following methods for setting overhead rates are usually used at naval activities?
1. Machine hours or material costs
  2. Direct labor hours or direct labor costs
  3. Material costs or prime costs
  4. Prime costs or direct labor costs
- 9-36. Which of the following types of naval activities distribute overhead?
1. Industrial-commercial
  2. Modified industrial
  3. Both 1 and 2 above
  4. Nonindustrial
- 9-37. During the fiscal year, the overhead rate must be adjusted so that the Navy has neither a profit nor a loss on its contract jobs.
1. True
  2. False
- 9-38. How often does a naval activity operating under an industrial fund alter its overhead rates?
1. Monthly
  2. Quarterly
  3. Annually
  4. As necessary
- 9-39. What must be done to ensure accuracy in the control and distribution of costs?
1. Control production costs
  2. Follow strict inventory control procedures
  3. Enlist cooperation of departmental foremen in cost control
  4. All of the above
- 9-40. How are overhead charges that are set too low described?
1. Overabsorbed
  2. Underabsorbed
  3. Direct labor charges
- 
- Learning Objective: Specify uses of industrial and working capital funds and how charges and credits are recorded.
- 
- 9-41. Working capital funds for industrial type activities within the Department of Defense were authorized by what act?
1. Budgeting and Accounting Act
  2. Act of May 28, 1924 (43 Stat. 195; 31 U.S. Code 643)
  3. National Security Act, as amended
  4. Budget and Accounting Procedures Act of 1950
- 9-42. The objective(s) of working capital funds consist(s) of which of the following?
1. Permit consolidation of operating and fiscal responsibilities
  2. Reduce duplication of services and facilities through common use of available equipment and facilities
  3. Provide a basis for comparing operating results of similar activities
  4. All of the above objectives
- 9-43. The objectives of naval operations are economy and efficiency rather than profit making. It therefore follows that working capital funds should be administered so as to avoid giving the impression of a buyer-seller relationship between activity and military purchasers.
1. True
  2. False
- 9-44. What do an industrial fund and a stock fund have in common?
1. Both are revolving funds
  2. Both are capitalized by a combination of cash and inventories
  3. Both are set up to provide a simple and businesslike system for financing programs
  4. All of the above
- 9-45. Through proper accounting methods, one can determine accurately the fixed costs and the shutdown costs, then prorate them to the units of work produced.
1. True
  2. False
- 9-46. Because Navy industrial-commercial type activities are subject to OMB Circular A-11 instructions, they are required to submit financial data including which of the following?
1. Data on major accomplishments
  2. Significant financial operating changes
  3. Statements on revenues and costs
  4. All of the above

- 9-47. Each industrial-commercial type activity must have a cost accounting system that is planned for its operation and that has provision for doing which of the following?
1. Controlling the amount of cash to be invested in inventories
  2. Accounting for reimbursements for work performed
  3. Maintaining charges and credits in specific detail
  4. All of the above
- 9-48. All of the following amounts are posted as charges to the Project Cash Account EXCEPT
1. travel by military or civilian personnel
  2. reduction of cash allocations
  3. collections from carriers for damage or loss in transit of materials purchased
  4. cost of services furnished by other naval activities
- 9-49. What is the most important financial control of the industrial-commercial activity?
1. Stores accounting system
  2. Cost accounting system
  3. Plant property accounting system
  4. Appropriation accounting system
- 9-50. What is the legislative authority for the current Navy Stock Fund?
1. Budgeting and Accounting Procedures Act of 1950
  2. Title IV of the National Security Act Amendment of 1949
  3. Budget and Accounting Act
  4. Act of May 28, 1924 (43 Stat. 195; 31 U.S. Code 643)
- 9-51. Obligational authority for the Navy Stock Fund requires approval of OMB and the Assistant Secretary of Defense (Financial Management) but the Naval Industrial Fund does not require such authority.
1. True
  2. False
- 9-52. Accounting for the Navy Stock Fund is designed to furnish data on the status of which of the following?
1. All fund assets
  2. Working capital
  3. Liabilities
  4. All of the above
- To answer questions 9-53 through 9-60, determine whether each of the following transactions affecting Navy Stock Account items is considered a credit or a debit.
1. Credit
  2. Debit
- 9-53. A donation of NSA material to a university
- 9-54. The payment of a claim approved by GAO
- 9-55. A cash sale from NSA to another stores account
- 9-56. The cost of repairing NSA material in store
- 9-57. Collections from carriers for Navy Stock Account material lost or damaged in transit
- 9-58. Sales from the Navy Stock Account of scrap or salvage materials
- 9-59. Issues from the Navy Stock Account charged to another appropriation or fund
- 9-60. Payment of patent royalties on Navy Stock Account material
- 
- 9-61. Issue prices of materials in the Navy Stock Account are set in excess of actual replacement cost prices in order to cover which of the following expenses?
1. Minor repairs
  2. Cost of transportation to first point of destination
  3. Losses by obsolescence
  4. All of the above
- 9-62. Which of the following advantages result(s) from the use of the stock fund concept?
1. Clarification of budget justification for material usage
  2. Anticipation of material requirements in accordance with changing military conditions
  3. Savings in purchasing by buying at favorable times
  4. All of the above
- 
- Learning Objectives: Recognize responsibilities and procedures in accounting for nonappropriated funds.
-

- 9-63. Nonappropriated funds are recorded on the books of the Department of the Treasury.
1. True
  2. False
- 9-64. Nonappropriated funds are derived from which of the following sources?
1. Navy Stock Account gains by accounting, price adjustments, appraisal, and inventory
  2. Sales from the Navy Stock Account of surplus, scrap, or salvage materials
  3. Officers' messes, enlisted men's clubs, and special services programs
  4. Transfers from the Navy Stock Account to other store accounts
- 9-65. Commanding officers are responsible for the proper use and integrity of nonappropriated funds at their installations.
1. True
  2. False
- 9-66. All of the following support from the installation where they are located may be given to welfare and recreation activities financed by nonappropriated funds EXCEPT
1. space in Navy buildings for their use
  2. trash removal and fire protection
  3. redecoration of buildings at the request of the personnel who use the building
  4. medical inspection of kitchen facilities
- 9-67. Only an officer in the Supply Corps may audit nonappropriated funds at a Navy establishment.
1. True
  2. False
- 9-68. Accounting procedures for nonappropriated funds are a responsibility of the Comptroller of the Navy and may be found in which of the following references?
1. NAVCOMPT Manual
  2. Handbooks for the various types of nonappropriated fund activities
  3. Both 1 and 2 above
  4. NAVSUP Manual, Volume 3



# Assignment 10

RMS for Operations (PRIME); Progress and Statistical Reporting

Textbook Assignment: Chapters 12 and 13 (pages 13-1 through 13-10)

Learning Objective: Specify how Project PRIME accounting differs from more traditional accounting systems.

- 10-1. The Five Year Defense Program (FYDP) was the basic structure for PRIME operating accounts, budgets, and reports.
1. True
  2. False

To answer questions 10-2 through 10-6, select from column B the accounting system that emphasizes the function in column A.

- | <u>A. Uses/Functions</u>  | <u>B. Systems</u>                                 |
|---|---|
| 10-2. To account for the source, application, and status of appropriated funds              | 1. Traditional allotment/appropriation accounting |
| 10-3. To integrate accounting and reporting with budgeting and programming                  | 2. PRIME accounting                               |
| 10-4. To help officials avoid violating the Anti-Deficiency Act                             |   |
| 10-5. To facilitate the preparation of useful operating budgets                             |   |
| 10-6. To connect costs of military personnel to specific programs and units where they work |   |

- 10-7. Which of the following items would be charged as an expense under PRIME accounting?
1. Purchase of a building
  2. Land for a naval base
  3. Civilian and military salaries
  4. A ship's communication equipment

- 10-8. Complete operating costs of a naval unit cannot be developed unless which of the following procedures are followed?
1. Military personnel costs are included as an expense
  2. Investment items are charged to operating appropriations
  3. Expense items are charged to the user when they are procured
  4. All of the above

- 10-9. Expense items are charged to the user through the use of
1. Nonappropriated funds
  2. investment funds
  3. working capital
  4. expense funds

- 10-10. The need for classifying and charging all the Navy's business expenses resulted in the development of
1. an accrual accounting system
  2. a uniform expense account structure
  3. an appropriation accounting system
  4. working capital funds

Use the following alternatives to answer questions 10-11 through 10-13.

1. elements of expense
  2. functional categories
  3. accounting codes
  4. program elements
- 10-11. The organizational unit that used the resources is reported as
- 10-12. The kind of resources used are reported as
- 10-13. The purpose for which the resources were used is reported as

- 10-14. The required expense accounts are suited to the needs of the Office of the Secretary of Defense but may be amplified to meet Navy needs within the uniform expense account structure.
1. True
  2. False

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Learning Objective: Specify the basic framework for accounting under an operating budget.

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- 10-15. The accounts and records kept under PRIME accounting were designed to record, summarize, classify, and interpret the effects of all financial transactions.
1. True
  2. False
- 10-16. At the operating force level, costs are classified by a fund code system.
1. True
  2. False
- 10-17. Navy job orders are designed to produce accrued costs at which of the following levels?
1. Cost account level
  2. Functional category level
  3. Expense element level
  4. All of the above levels
- 10-18. Each OPTAR holder forwards chargeable requisitions to the designated fleet accounting office for reconciliation with corresponding expenditures.
1. True
  2. False
- 10-19. Job order coding is a responsibility of
1. NAVCOMPT
  2. each individual command
  3. the comptroller in the cognizant bureau/office/command
  4. the Deputy Comptroller of the Navy
- 10-20. What is the basic classification device used for relating cost information to a program?
1. Program elements
  2. Job order codes
  3. Activity accounting numbers or unit identification codes (UIC)
  4. Functional categories

- 10-21. One use of the data collected according to functional categories is helping with decisions on the authorizations to be provided to operating activities.
1. True
  2. False

---

To answer questions 10-22 through 10-24, match the classification device given in column B with its purpose described in column A.

- | A. Purposes  | B. Classification Devices     |
|--|-------------------------------|
| 10-22. To provide a detailed break-down of where resources are being used  | 1. Budget Classification Code |
| 10-23. To supply information on why resources are being used   | 2. Functional Category        |
| 10-24. To identify the kinds of resources being used   | 3. Expense Element            |
| 10-25. The identification and use of work units has been extended to the operations/maintenance funded area and provides a means of measuring performance. | 4. Cost Account               |
1. True
  2. False

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Learning Objective: Determine the records, files, and reports used for accounting and reporting under RMS for operations.

---

- 10-26. How are the number and kinds of ledgers, journals, and other records required under Project PRIME determined?
1. By the needs of the operating budget's grantor
  2. By the type and volume of transactions in each organization unit
  3. By the nature and level of the responsibility center's organization and mission
  4. By all of the above

- 10-27. The summary data for all of the accounts of an activity are entered in
1. a disbursement ledger
  2. a job order cost summary
  3. the general ledger
  4. an expense control account
- 10-28. The general ledger contains various accounts as dictated by
1. the controlling account
  2. usefulness to the operation where the ledger is kept
  3. the accounts used by the grantor of the operating budget
  4. DOD instructions
- 10-29. Subsidiary ledger accounts record details of certain accounts in the general ledger.
1. True
  2. False
- 10-30. Funds Disbursed, Account 1060, must be supported by which of the following records?
1. A file of paid vouchers
  2. Individual reimbursable work order records
  3. Detail job order records
  4. All of the above
- 10-31. Which of the following records are filed as undelivered orders?
1. Contracts only
  2. Travel advances
  3. Requisitions for material only
  4. Both contracts and requisitions for material
- 10-32. In addition to the General Ledger, the Comptroller of the Navy requires that departmental and field activities keep which of the following records?
1. A Job Order Cost Summary
  2. A Cash Disbursement Journal
  3. A Reimbursable Orders Received Journal and a Reimbursable Work Order Record
  4. All of the above records
- 10-33. Periodically during the month, the fiscal officer prepares distribution summaries to be used for which of the following purposes?
1. In making out journal vouchers
  2. As a source of data for posting to the general and subsidiary ledgers
  3. As a source of data for posting to the funded reimbursable work order record
  4. For all of the above purposes
- 10-34. In posting to the general ledger accounts, similar transactions may be grouped for batch posting.
1. True
  2. False
- 10-35. Every posting must have an explanation as to the nature of the transaction. This may be accomplished by which of the following procedures?
1. Filing the posting media and supporting documents by journal voucher number
  2. Retaining the adding machine tape or listing, marked by its related posting medium number and the type of transaction
  3. Doing either 1 or 2 above, as practicable
- 10-36. Under RMS for Operations procedures, how often is the general ledger closed?
1. Monthly
  2. Quarterly
  3. Semiannually
  4. Annually
- 10-37. All of the management and financial reports generated at a naval activity are forwarded by the commanding officer to the echelon of management that granted the activity's operating budget.
1. True
  2. False
- 10-38. Higher management can determine the current usage of FYDP operating funds by examining the
1. Activity/Subactivity Group/Functional Category/Expense Element reports
  2. Operating Budget Financial Report
  3. Performance Statement
  4. Military Services Report
- 10-39. Although only six specific financial reports are required for each activity, either higher authority or local commands may request additional needed reports.
1. True
  2. False
- 
- Questions 10-40 through 10-42 pertain to a cost center's Operating Budget/Expense Report, NAVCOMPT Form 2168. Mark each statement True or False.
- 10-40. A monthly detailed report is prepared for each cost center.

- 10-41. The cost accounts are distributed to show military and civilian man-hours and labor expenses, as well as other costs.
- 10-42. The detailed monthly report is prepared in a format identical to that of the cost center's operating budget to make it easy to compare actual and planned costs.
- 
- 10-43. What information on the Performance Statement, NAVCOMPT Form 2169, is obtained from job order records?
1. Number of work units completed and accrued expenses actually incurred
  2. Number of work units scheduled for the year
  3. Expenses to be incurred for the year
  4. Normal percentages of work units and expenses to be accounted for each month
- 10-44. Who is the principal beneficiary of the Performance Statement (NAVCOMPT Form 2169)?
1. Responsibility center
  2. Cost center
  3. ADP center
  4. Operating budget grantor
- 10-45. The Trial Balance Report (NAVCOMPT Form 2199) presents the current status of which of the following funds?
1. All funds received on the Resources Authorization
  2. Funded reimbursable orders
  3. Both 1 and 2 above
  4. Major claimant expenses
- 

To answer questions 10-46 through 10-48, select from column B the hard copy report option or format of the Uniform Management Report (UMR) that is designed or used for the purpose listed in column A.

<u>A. Purposes/Uses</u>	<u>B. Formats</u>
10-46. Designed for use at a small activity	1. Format A
	2. Format B
10-47. Designed to allow users to correct erroneous data in the month that the error occurred	3. Format C
	4. Format D
10-48. Designed for use at large activities	

- 10-49. The Activity/Subactivity Group/Functional Category/Expense Element Report, NAVCOMPT Form 2171, is prepared monthly to provide input for departmental level cost information systems.
1. True
  2. False
- 10-50. The Military Service Report is prepared primarily to control the use of military personnel.
1. True
  2. False
- 

Learning Objective: Recognize the need for progress and statistical reports.

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- 10-51. The Navy depends on a reporting system to judge the financial efficiency of its decentralized operations.
1. True
  2. False
- 10-52. A good reporting system is designed to accomplish which of the following?
1. Indicate deficiencies and the need for corrective action
  2. Provide an objective basis for measuring work effectiveness
  3. Prevent reliance upon opinions and fragmentary information
  4. All of the above
- 10-53. A drawback of statistical reporting, as such, is that normally it does NOT
1. permit comparisons of actual with planned performance
  2. present numerical data on what has occurred and been recorded
  3. include comparative data for different periods
  4. permit evaluation of the significance of data
- 10-54. Reports that show performance relative to planned objectives are called progress reports.
1. True
  2. False

10-55. A coordinated system of status and progress reports is important within the Navy because

1. effective management requires a measurement of progress as well as status at a given time
2. there is a constant failure on the part of many to recognize the impact one program has upon another
3. such reports are rigidly standardized
4. management is expected to keep in close touch with all the details of operation

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Learning Objective: Determine the general principles to apply in developing a reporting system.

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10-56. Requirements of an effective reporting system include establishment of which of the following?

1. A reporting structure that provides all management levels with data needed for decision at that level
2. Standards of desired level of performance for factors that indicate efficient operations
3. A schedule for submitting reports frequently enough to permit early detection and correction of deviations from plans
4. All of the above

10-57. The number and frequency of reports normally constitute a valid index to the effectiveness of a reporting system.

1. True
2. False

10-58. Which type of report would be used to increase management's awareness of the size of a program?

1. Status report
2. Budget report
3. Progress report
4. Summary report

10-59. Reporting systems may need to be modified under which of the following conditions?

1. When operating programs change
2. When high echelon personnel change
3. When program goals change
4. When any of the above occur

10-60. A supervisor notes that certain unreported information concerning shop operations might help management make decisions concerning the operation of the supervisor's shop and similar shops. The supervisor estimates that it would take one-half man-day each month to compile and prepare this information. What course of action should the supervisor follow?

1. Start to report the information
2. Wait until management requests such information
3. Inform management of the possible value of such information and the cost of obtaining it
4. Start to compile and prepare the information, but report it only if requested

10-61. Which of the following is a general principle of reporting?

1. Reports should include all information considered desirable by compilers of the reports
2. Reports should be standardized
3. Reports should be designed to meet the needs of the person who uses them
4. Reports should be directed toward those functions that are operating efficiently

10-62. All of the following characteristics are essential to good reports EXCEPT

1. simplicity and objectivity
2. timeliness
3. cost commensurate with the value of the report
4. novelty of presentation

10-63. When is the principle of reporting on an exception basis most likely to apply?

1. When a report reflects a marked deviation from the normal in operations
2. When a report is slanted differently for a bureau chief than for a shop supervisor
3. When a report is submitted through other than one of the accepted media
4. When a report has been submitted and the cost of collecting, processing, and refining the data has not been determined

10-64. Followup reports are prepared when the initial report has NOT resulted in the solution of a problem and an actual need exists for further information or recommendations.

1. True
2. False

---

Learning Objective: Specify the correct format for statistical tables.

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● Questions 10-65 through 10-68 are based on Appendix D, Standard Instructions for the Preparation of Statistical Tables.

To answer questions 10-65 through 10-68, select the term from column B that is defined in column A.

<u>A. Definitions</u>	<u>B. Terms</u>
10-65. Designates the period of time that the table covers	1. Boxhead 2. Headnote 3. Subhead 4. Field
10-66. Used above a table to clarify	
10-67. Designates the main portion of a table	
10-68. Used to indicate all of the column headings across the top of the page	

- 
- 10-69. What is a column designation?
1. The title of a column
  2. The number of each column
  3. The line caption
  4. The group caption

10-70. Where should the page number be placed on a statistical table?

1. Upper right-hand margin
2. Lower right-hand margin
3. Upper left-hand margin
4. Lower left-hand margin

---

To answer questions 10-71 through 10-74, select the minimum correct margin size from column B for the margin listed in column A.

<u>A. Margins</u>	<u>B. Margin Sizes</u>
10-71. Right-hand margin	1. 1 inch 2. 2 inches 3. 3/4 inch 4. 1/2 inch
10-72. Left-hand margin	
10-73. Top margin	
10-74. Bottom margin	

## Assignment 11

Presentation Media; Pyramiding of Data and Reports Coordination; Auditing in the Navy

Textbook Assignment: Chapter 13 (pages 13-10 through 13-26), chapter 14; Appendices D, E, and F

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Learning Objective: Recognize the types of presentation media available and be able to select and use them as appropriate to a given reporting situation.

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- 11-1. One reason for varying the method of presenting data is that individuals differ in their responses to media and in the type of data they need.
1. True
  2. False
- 11-2. Which type of report is most useful when the data needs careful study?
1. Group presentations
  2. Briefing sessions
  3. Oral presentations supplemented by graphic aids
  4. Written reports
- 11-3. Security regulations preclude the use of flash statistics when classified material is included in a presentation.
1. True
  2. False
- 11-4. Which of the following presentation techniques provides in brief form a timely presentation of statistical highlights of a broad program?
1. Statistical data book
  2. Flash analysis
  3. Verbal approach
  4. Analytical review
- 11-5. Which type of report is useful for examining longtime progress in program areas and for raising questions on important problems?
1. A reference book
  2. Flash statistics
  3. Analytical review
  4. Each of the above
- 11-6. A statistical data book requires little revision because this method of presentation generally treats data for what time frame?
1. Short term only
  2. Long term only
  3. Both long and short term
- 11-7. An advantage of oral reports over written reports is that oral reports are more
1. detailed
  2. concise
  3. flexible
  4. comprehensive
- 11-8. When quick decisions must be made and only key facts are needed, which of the following presentation media is/are often used?
1. Briefing session
  2. Written report
  3. Statistical data book
  4. All of the above
- 11-9. An oral presentation to department heads and supervisors of each segment of an activity may encourage cooperation and help in the solution of a common problem.
1. True
  2. False
- 11-10. The effectiveness of graphic devices used in conjunction with an oral presentation to management is in direct proportion to the number used at the presentation.
1. True
  2. False
- 

Learning Objective: Recognize how data is adapted for use at different management levels and the importance of data coordination in the Navy.

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- 11-11. All of the following statements concerning reports coordination are true EXCEPT which one?
1. Budget reports for SECDEF are prepared in the Office of the Comptroller of the Navy
  2. The most detailed reporting occurs at the level of the Office of the Comptroller of the Navy
  3. Data for field activity reports are generated at the activity's operating level
  4. Reports are summarized as they go up through channels
- 11-12. Which of the following is NOT a characteristic of Budget Digest Tables?
1. They contain statistics for the current year and the five immediate past years
  2. They include data used for justifying budget estimates to Congress
  3. They indicate proposed programs and the funds required for them
  4. They are based on information collected at all Navy management levels
- 11-13. The principal difference between the accounting system used in the Navy and that used in most large industrial corporations is that Navy accounting does NOT require reconciliation of data generated at different management levels for use by these and higher levels.
1. True
  2. False
- 11-14. Maintaining the nonfiscal statistics which measure the progress of a Navy program is a responsibility of whom?
1. Chief of Naval Personnel
  2. Chief of Naval Operations
  3. Comptroller of the Navy
  4. Headquarters component having primary responsibility for the program
- 11-15. In addition to providing for reporting uniform data for use within the Navy, coordination of reports is also necessary for reports to outside agencies. Other purposes of coordination include all of the following EXCEPT
1. making it possible to refer questioners to existing reports containing the desired information
  2. preventing duplication of effort when overlapping simultaneous requests are received by different segments of the Navy
  3. enabling modification and use of applicable information already available in slightly different form
  4. permitting establishment of different ground rules for use by each of the various segments of the Navy in interpreting data
- 
- Learning Objective: Specify the legal requirements, purpose, and DOD policy for audits.
- 
- 11-16. Title IV of Public Law 81-216 requires internal auditing to be organized and conducted in a manner consistent with which of the following?
1. Operations of the Office of the Comptroller of the Department of Defense
  2. Concepts of the Institute of Internal Auditors
  3. Comptroller organizations in bureaus, headquarters commands, offices, and field activities of the Navy and Marine Corps
  4. Charter of the Navy Comptroller
- 11-17. Which of the following matters would be of concern to Navy internal auditing?
1. Promoting efficiency in operations
  2. Administration of Navy property
  3. Control of Navy funds
  4. All of the above
- 11-18. One value of auditing is increased efficiency and effectiveness through improved management.
1. True
  2. False



- 11-19. Which of the following activities connected with auditing contribute(s) to effective management?
1. Preparing reports and recommending remedial actions
  2. Promoting use of the audit findings by all management levels
  3. Summarizing audits so that problems of widespread incidence may be identified
  4. All of the above
- 11-20. Navy auditors exercise no authority over organizations that they audit.
1. True
  2. False
- 11-21. A major problem in the Navy's auditing program is its substantial cost.
1. True
  2. False
- 11-22. Many matters of Navywide application are included in audit findings and recommendations.
1. True
  2. False
- 
- Learning Objective: Determine the relationship of internal review, GAO audits, the Defense Audit Service, and the Defense Contract Audit Agency to Navy audits.
- 
- 11-23. Persons assigned responsibility for internal review in budget execution must examine the financial system to ensure that it does which of the following?
1. Permits effective control over income, expenditures, property, and other assets
  2. Fosters proper preparation of reports
  3. Fully discloses the results of financial operations
  4. All of the above
- 11-24. How internal review instructions issued by the Secretary of the Navy are to be implemented is generally decided by
1. the Secretary of the Navy
  2. the Comptroller of the Navy
  3. the General Accounting Office
  4. local management
- 11-25. What is one of the results of an effective internal review program?
1. It eliminates the need for personal attention to operations by management
  2. It provides a basis for recommendations for improvement
  3. It lessens the need for checks by the Navy Inspector General
  4. It replaces the audit performed by the General Accounting Office
- 11-26. Which of the following statements concerning General Accounting Office (GAO) audits describes their relationship to Naval Audit Service audits?
1. GAO audits are made in lieu of Navy internal audits
  2. GAO audits include a review of the provisions made by management for internal audits
  3. GAO audits are required by law for all Government agencies that do not conduct internal audits
  4. GAO audits are a part of the Navy's internal audit program
- 11-27. GAO audits provide local management with which of the following information on GAO audits?
1. Exit interviews only
  2. Final reports only
  3. Both exit interviews and final reports
- 11-28. When a naval activity has major disagreements with GAO audit recommendations, the activity's response is forwarded for consideration in developing CNO's response.
1. True
  2. False
- 11-29. The Defense Contract Audit Agency (DCAA) performs contract audit services for the Navy and other components of the Department of Defense.
1. True
  2. False
- 11-30. The DCAA is concerned with providing which of the following services?
1. Assistance in procurement decisions regarding the contractor for a major weapons system
  2. Apparently unreasonable cost figures in a contract audit
  3. The response to GAO reports on an audit of naval activities
  4. All of the above

---

Learning Objective: Recognize the major divisions of audit responsibility.

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- 11-31. The responsibility for Navy internal audits lies with the
1. Auditor General of the Navy
  2. Assistant Comptroller, Audit
  3. Defense Contract Audit Agency
  4. Defense Audit Service
- 11-32. Which of the following functions are normal responsibilities of the Auditor General of the Navy?
1. Exercising technical control over Navy audit operations
  2. Developing audit procedures
  3. Coordinating audit service matters
  4. All of the above
- 11-33. Navy audits are accomplished through Naval Audit Service regional offices located near large Navy complexes.
1. True
  2. False

---

Learning Objective: Determine the objectives of the audit function.

---

- 11-34. All of the following actions are program objectives of the Naval Audit Service EXCEPT which one?
1. Determining whether internal controls are adequate for the safeguarding of public funds
  2. Evaluating financial operations and making recommendations leading to increased economy and efficiency
  3. Promulgating procedures to correct incorrect management practices
  4. Determining whether expenditures are being made in a manner consistent with applicable laws
- 11-35. Auditing policy in the Navy is to conduct audits on a mission-oriented basis.
1. True
  2. False
- 11-36. Audits are conducted according to detailed procedures promulgated by the Comptroller of the Navy.
1. True
  2. False

---

Learning Objective: Specify the scope of audits, the functional areas audited, and the funds subject to audit.

---

- 11-37. It is standard audit practice to give audit coverage to all important areas of management for effectiveness, accuracy, and efficiency.
1. True
  2. False
- 11-38. Ordinarily, audit coverage of functional areas at an activity is clearly defined before the commencement of the audit.
1. True
  2. False
- 11-39. Which procedure should be followed by an auditor in charge of auditing the accounts at a repair activity for aircraft?
1. Making a complete examination of all financial records
  2. Making a complete audit of accounts relating to the activity's primary mission only
  3. Auditing a representative sample of all types of transactions
  4. Deciding after spending a sufficient time at the activity what areas to audit, if any
- Questions 11-40 through 11-43 pertain to audits of appropriated funds. Judge each statement as either True or False.
- 11-40. All funds appropriated to the Navy EXCEPT special allocations are subject to audit.
1. True
  2. False
- 11-41. Auditors check project orders for propriety and validity.
1. True
  2. False
- 11-42. Auditors NOT only determine whether activities are submitting proper and timely accounting data and reports, but also whether such reports are useful for management.
1. True
  2. False
- 11-43. One of the functions of an auditor is to determine whether appropriated funds are administered for authorized purposes.
1. True
  2. False

11-44. What is the function of the Naval Audit Service in respect to auditing non-appropriated funds?

1. It is completely responsible for this function
2. It employs commercial auditors or GAO auditors for this function
3. It periodically checks some morale, welfare, and recreation funds
4. It is not involved in auditing non-appropriated funds

11-45. Who establishes procedures for auditing Navy messes?

1. DCAA
2. Naval Audit Service
3. CNP
4. Commander, Naval Supply Systems Command

11-46. Local commanding officers have the same authority and responsibility for the financial operation of Navy Exchanges, special services activities, and open and closed messes as they have for any other element of their command.

1. True
2. False

---

Learning Objective: Recognize the various types of audits, and the purpose, major areas covered, and normal frequency of each.

---

11-47. Auditors assigned to a major activity to conduct a continuous audit are NOT subject to supervision by the command being audited.

1. True
2. False

11-48. In a continuous audit, full coverage of all areas is normally provided at least once every

1. year
2. 2 years
3. 3 years
4. 5 years

● Information for questions 11-49 through 11-53. From the following alternatives, select the type of audit required for the situation described in each question.

1. Multi-location audit
2. Activity audit
3. Fidelity-type coverage audit
4. Special audit

11-49. A study of payrolls throughout the Navy is ordered for the information of the Secretary of the Navy.

11-50. A comprehensive audit of ship construction and repair activities is ordered by the Auditor General of the Navy.

11-51. An audit of the costs of Navy use of consultants is requested.

11-52. An evaluation of the benefits achieved from the installation of EPD equipment is to be made.

11-53. An audit is made of a disbursing office or of the operation of a commissary store.

---

11-54. Which of the following studies would be called a special purpose audit?

1. A disbursing office is audited in a year when no comprehensive audit is scheduled for the activity
2. An audit is made of naval activities in Newfoundland
3. The Marine Corps Stock Fund is audited
4. A cost study is requested by a Congressman to apply to a naval base scheduled for closing

11-55. Supplementary coverage audits may apply to operations of a commissary store or a disbursing office.

1. True
2. False

11-56. An audit of a selected problem area common to many activities may be carried out by a supplementary audit program incorporated into a regular, scheduled audit.

1. True
2. False

---

Learning Objective: Specify audit procedures and levels of responsibility for fulfilling audit objectives.

---

11-57. The Annual Audit Plan review is based on which of the following?

1. The Five Year Defense Program
2. An annual audit schedule
3. The scope of the audits
4. All of the above

- 11-58. If a periodic audit of an activity is scheduled to begin on 1 April, the activity will normally be given prior notice of at least how long?
1. 15 days
  2. 30 days
  3. 45 days
  4. 90 days
- 11-59. If information is needed in order to decide on the value of a multi-location or special audit that has been proposed, the Auditor General of the Navy does which of the following?
1. Holds conferences with the COs of the activities concerned
  2. Orders a preliminary review to develop the pertinent information
  3. Directs central and area coordinators to make a research report
  4. Requires that the needed facts be included in a supplement to the proposal
- 11-60. Although auditors use standardized audit programs for many audits, special audit programs are developed for multi-location and special audits.
1. True
  2. False
- 11-61. When using a standard audit program, the auditor must limit his examination to the areas in the program.
1. True
  2. False
- 11-62. Although many directives, instructions, and manuals exist to help auditors in their tasks, a successful auditor must supplement these by initiative, imagination, curiosity, and judgment.
1. True
  2. False
- 11-63. Pre-audit surveys are essential to planning periodic audits.
1. True
  2. False
- 11-64. When an auditor has made an audit on an area such as the use of motor vehicles, the auditor must also judge whether findings reflect sound management.
1. True
  2. False
- 11-65. During an audit, the auditor in charge discusses matters of interest with members of the audit team, the commanding officer, and department head as appropriate.
1. True
  2. False

- 11-66. Audit utilization refers to the systematic review of audit findings by whom?
1. Auditing team
  2. Management officials
  3. Regional director
  4. All of the above

---

Learning Objective: Indicate appropriate management use of and response to audit reports.

---

- 11-67. Management responses to audit findings include which of the following information?
1. Management's concurrence and disagreement with the findings and recommendations of the report
  2. A schedule for carrying out the recommendations with which management concurs
  3. A statement about any disputed item
  4. All of the above are included
- 11-68. When copies of a final audit report are forwarded to activities, which of the following actions should be taken by the action addressees?
1. A response should be provided to the Auditor General of the Navy within 30 days
  2. An information copy of the response should be sent to the Naval Audit Service regional office that conducted the audit
  3. An information copy of the response should be sent to the Navy or Marine Corps Inspector General
  4. All of the above actions should be taken
- 11-69. The commanding officer of an activity is generally less interested in the methods of an audit than in the analysis of the findings.
1. True
  2. False
- 11-70. Audit reports are usually critical, since the prevention and elimination of deficiencies is their purpose.
1. True
  2. False
- 11-71. Seeing that appropriate action is taken to ensure the correction of discrepancies uncovered in an internal audit is a responsibility of whom?
1. The immediate superior in command (ISIC)
  2. The Auditor General of the Navy
  3. The Navy Comptroller's Office
  4. All of the above

- 11-72. The goal of audits is to prevent losses rather than to discover them.
1. True
  2. False
- 11-73. In which of the following specific areas are deficiencies commonly found during internal audits?
1. Material Handling, Issue and Storage
  2. Property Custody Records
  3. Inventory Controls
  4. All of the above
- 11-74. Project Management Review audits were initiated in 1975 as a result of cost overruns in several DOD programs. Designated programs involving an anticipated cost of \$75 million or more in RDT&E or \$300 million or more in production are subject to critical reviews or audits. Who is responsible for these audits?
1. CNO
  2. Auditor General of the Navy
  3. Capital Region of the Naval Audit Service
  4. Chief of Naval Material
- 11-75. From 1975 to the end of FY 1979 audit benefits have been identified from Project Management Review in excess of what amount of money?
1. 1 billion
  2. 50 million
  3. 13 million
  4. 40 million

## THE BUDGET DOCUMENTS

Data and analyses relating to the budget for each fiscal year are published in six documents:

(1) The Budget of the United States Government, 19XX contains the information that most users of the budget would normally need, including the Budget Message of the President. The Budget presents an overview of the President's budget proposals and includes explanations of spending programs, estimated receipts, and the relationship of the budget to the economy. This document also contains a description of the budget system and various summary tables on the budget as a whole.

(2) The Budget of the United States Government, 19XX—Appendix contains detailed information on the various appropriations and funds which comprise the budget.

The Appendix contains more detailed information than any of the other budget documents. It includes for each agency: the proposed wording of laws which would appropriate funds, budget tables for each account, explanations of the work to be performed and the funds needed, proposed general provisions applicable to the appropriations of entire agencies or groups of agencies, and tables on employment. Supplemental proposals for the current year and new legislative proposals are identified separately. Information is also provided on certain activities, whose outlays are not part of the budget totals.

(3) Special Analyses, Budget of the United States Government, 19XX contains 17 special analyses which highlight specified program areas or provide other significant presentations of Federal data.

This document includes information about: Government finances and operations as a whole and how they affect the economy; education, training and employment, health, income security, civil rights, and crime reduction programs; trends and developments in the areas of Federal aid to State and local governments, research and development, and environmental protection.

\* (4) The United States Budget in Brief, 19XX provides a more concise, less technical overview of the 19XX budget than the above volumes, and includes a variety of charts. Summary and historical tables on the Federal budget and debt are also provided.

\* (5) Issues 19XX provides greater background information than any other general executive branch document on major budget and program decisions reflected in the President's Budget and on certain major issues confronting the Nation this year and in the future. Published for the first time with the 1977 budget (as "Seventy Issues"), this document is intended for a general audience rather than those with particular interests.

(6) The Budget of the United States Government, 19XX—Supplement contains the President's recommendations on executive, legislative, and judicial salaries and is transmitted pursuant to section 225 of Public Law 90-206 (2 U.S.C. 351 et seq.).

These documents are sold by Superintendent of Documents U.S. Government Printing Office (GPO), Washington, DC 20402. Prices and stock numbers are available from the GPO.

\* Recommended for students who desire to update their knowledge of the subject.



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Subj: OCC Financial Management in the Navy, NAVEDTRA 10732-E

1. The following comments are hereby submitted:

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OCC FINANCIAL MANAGEMENT IN THE NAVY  
NAVEDTRA 10732-E

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NAVEDTRA 10732-E

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Last First Middle Street/Ship/Unit/Division, etc.

RANK/RATE \_\_\_\_\_ SOC. SEC. NO. \_\_\_\_\_ City or FPO State Zip  
DESIGNATOR \_\_\_\_\_ ASSIGNMENT NO. \_\_\_\_\_

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NAVY DEPARTMENT  
DoD-316



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NAME

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OCC FINANCIAL MANAGEMENT IN THE NAVY  
NAVEDTRA 10732-E

NAME \_\_\_\_\_ ADDRESS \_\_\_\_\_  
Last First Middle Street/Ship/Unit/Division, etc.

RANK/RATE \_\_\_\_\_ SOC. SEC. NO. \_\_\_\_\_ City or FPO State Zip  
DESIGNATOR \_\_\_\_\_ ASSIGNMENT NO. \_\_\_\_\_

☐ USN ☐ USNR ☐ ACTIVE ☐ INACTIVE OTHER (Specify) \_\_\_\_\_ DATE MAILED \_\_\_\_\_

SCORE

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OFFICIAL BUSINESS  
PENALTY FOR PRIVATE USE, \$300

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NAVY DEPARTMENT  
DoD-316



_____	NAME
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NAVEDTRA 10732-E

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NAME

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SCORE

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NAVEDTRA 10732-E

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Last First Middle Street/Ship/Unit/Division, etc.  
 RANK/RATE \_\_\_\_\_ SOC. SEC. NO. \_\_\_\_\_ City or FPO \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_  
 DESIGNATOR \_\_\_\_\_ ASSIGNMENT NO. \_\_\_\_\_  
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NAVY DEPARTMENT  
DoD-316



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OCC FINANCIAL MANAGEMENT IN THE NAVY  
NAVEDTRA 10732-E

NAME \_\_\_\_\_ ADDRESS \_\_\_\_\_  
Last First Middle Street/Ship/Unit/Division, etc.

RANK/RATE \_\_\_\_\_ SOC. SEC. NO. \_\_\_\_\_ City or FPO State Zip  
DESIGNATOR \_\_\_\_\_ ASSIGNMENT NO. \_\_\_\_\_

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**DEPARTMENT OF THE NAVY**

**NAVAL EDUCATION AND TRAINING PROGRAM  
DEVELOPMENT CENTER  
PENSACOLA, FLORIDA 32559**

**OFFICIAL BUSINESS  
PENALTY FOR PRIVATE USE, \$300**

**POSTAGE AND FEES PAID  
NAVY DEPARTMENT  
DoD-316**



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NAME

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